

CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS
As of 02/28/2026

FISCAL YEAR FISCAL YEAR
2025-2026 2024-2025

ASSETS

Cash on hand	5,242.50	5,385.00
Cash in banks	27,118,719.06	38,310,085.24
Investments	9,496,908.80	9,301,101.79
Accounts receivable	19,296,203.47	18,756,027.81
Accrued interest receivable	6,938.22	6,411.80
Inventories	163,769.07	170,382.50
Prepaid Expenses	1,838,191.00	1,822,395.00
Due from other funds	0.00	0.00
 Total Current Assets	 57,925,972.12	 68,371,789.14
Land	17,353,476.22	14,997,711.86
Buildings	63,250,725.81	63,250,725.81
Building improvements	146,020,078.67	137,356,972.98
Construction in progress	4,684,997.59	4,694,026.93
Equipment and furniture	25,706,982.66	25,420,016.81
Depreciation	129,685,739.20	121,067,250.82
 Total Fixed Assets	 127,330,521.75	 124,652,203.57
 Total Assets	 185,256,493.87	 193,023,992.71

LIABILITIES AND FUND BALANCE

Accounts payable/current	727,437.81-	75,373.96
Sales tax payable	194.34-	379.95
Accrued payroll & deductions	240,220.54	481,420.17
Accrued vacation	1,824,767.75	1,693,031.72
Accrued interest payable	0.00	0.00
Deposits	114,497.50	108,207.50
Preregistrations	0.00	4,429.05
Contracts payable	0.00	0.00
Revenue bonds payable	0.00	0.00
Agency funds balance	83,366.95	85,324.56
Deferred Revenue	0.00	1,470.47-
Due to other funds	0.00	0.00
 Total Liabilities	 1,535,220.59	 2,446,696.44
Beginning fund balance	185,465,811.99	177,996,158.19
Reserve for encumbrances/ prior year	33,915.62	29,975.52
Current year increase/decrease	1,778,454.33-	12,551,162.56
 Total Fund Balances	 183,721,273.28	 190,577,296.27
 Total Liabilities and Fund Balances	 185,256,493.87	 193,023,992.71

CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES
As of 02/28/2026

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
State appropriations	5,543,802.32	41,788,841.99	6,706,328.04	43,834,021.88
Local taxes	1,150,365.72	7,511,364.88	1,061,343.45	10,084,106.64
Federal funds	167,737.88-	16,396,595.78	214,472.67	17,125,298.88
Tuition and fees net of remissions	83,733.75	11,045,498.95	69,499.80	9,921,015.76
Dormitory	2,361.37	1,221,480.30	1,363.40	1,290,888.62
Cafeteria	1,018.28-	1,409,358.02	869.05-	1,459,225.41
Sale of merchandise	987,802.39	8,165,518.30	931,693.79	7,873,329.38
Other income	574,500.51	5,065,323.34	629,189.50	6,467,167.12
Bond proceeds	0.00	0.00	0.00	0.00
Interest income	10,696.49	99,098.52	10,448.96	109,469.76
Services	26,446.26	99,322.09	33,259.45	84,221.96
Transfers	24,823.43	2,917,926.50	346,761.15	5,948,366.52
Total Revenue	8,235,776.08	95,720,328.67	10,003,491.16	104,197,111.93
EXPENDITURES				
Personal services	4,609,421.32	36,705,507.95	4,449,067.03	35,691,982.65
Operating expenses	2,920,939.06	53,281,637.39	4,109,643.45	49,334,455.03
Supplies and materials	264,289.86	3,249,273.20	317,977.26	3,245,705.51
Travel	44,235.39	494,058.04	59,745.78	478,007.39
Equipment and furniture	800,447.23	3,768,306.42	265,513.07	2,895,798.79
Transfers	0.00	0.00	0.00	0.00
Total expenditures	8,639,332.86	97,498,783.00	9,201,946.59	91,645,949.37
Net Increase/Decrease In Fund Balance	403,556.78-	1,778,454.33-	801,544.57	12,551,162.56

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - BALANCE SHEET
As of 02/28/2026

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
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ASSETS

Cash on hand	5,142.50	5,285.00
Cash in banks	14,893,169.45	12,466,367.95
Investments	3,400,000.00	3,400,000.00
Accounts receivable/students	13,358,721.27	12,998,756.90
Accounts receivable - outside agencies	495,120.78	6,157,122.34
Travel advances	0.00	0.00
Accrued interest receivable	3,935.20	3,754.18
Prepaid Expenses	1,838,191.00	1,709,940.00
Due from other funds	0.00	0.00
Total Assets	33,994,280.20	36,741,226.37

LIABILITIES AND FUND BALANCE

Accounts payable/current	1,293,487.59-	672,955.69-
Accrued payroll & deductions	240,220.54	481,420.17
Accrued vacation	1,573,437.23	1,453,378.41
Accrued interest payable	0.00	0.00
Deposits	114,497.50	108,207.50
Preregistrations	0.00	4,429.05
Deferred Revenue	0.00	1,470.47-
Due to other funds	0.00	0.00
Total Liabilities	634,667.68	1,373,008.97
Beginning fund balance/ Unencumbered	25,584,735.90	25,866,435.61
Reserve for prior year encumbrances	33,915.62	29,975.52
Current year increase/decrease	7,740,961.00	9,471,806.27
Total Fund Balance	33,359,612.52	35,368,217.40
Total Liabilities and Fund Balance	33,994,280.20	36,741,226.37

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/28/2026

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
State appropriations	6,355,889.16	38,973,909.56	6,107,728.54	37,481,892.82
Local taxes	2,614.42	21,349.39	179,432.72	3,687,481.37
Tuition net of remissions	63,826.34	10,002,859.23	49,840.44	8,909,135.74
Other income	8,874.20	137,303.81	1,609.10	126,347.37
Transfers	1,484.55	1,484.55	0.00	14,590.63
Total Revenue	6,432,688.67	49,136,906.54	6,338,610.80	50,219,447.93
EXPENSES				
Personal services	4,244,293.53	33,784,930.18	4,147,064.87	32,800,102.85
Operating expenses	760,895.14	5,883,079.03	622,270.16	5,804,766.95
Supplies and materials	92,040.99	912,112.39	137,971.62	1,070,447.45
Travel	38,617.75	495,795.64	56,495.32	463,487.62
Equipment and furniture	9,991.66	320,028.30	139,303.22	608,836.79
Total Expenses	5,145,839.07	41,395,945.54	5,103,105.19	40,747,641.66
Net Increase/Decrease In Fund Balance	1,286,849.60	7,740,961.00	1,235,505.61	9,471,806.27

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/28/2026

	CURRENT MONTH	2025-2026 YEAR TO DATE	2025-2026 BUDGET	BUDGET REMAINING	REMAINING BUDGET %
REVENUE					
State appropriations	6,355,889.16	38,973,909.56	0.00	38,973,909.56	*****
Local taxes	2,614.42	21,349.39	0.00	21,349.39	*****
Tuition net of remissions	63,826.34	10,002,859.23	0.00	10,002,859.23	*****
Other income	8,874.20	137,303.81	0.00	137,303.81	*****
Transfers	1,484.55	1,484.55	0.00	1,484.55	*****
Total Revenue	6,432,688.67	49,136,906.54	0.00	49,136,906.54	*****
EXPENSES					
Personal services	4,244,293.53	33,784,930.18	56,215,971.52	22,431,041.34-	39.90-
Operating expenses	760,895.14	5,883,079.03	15,386,130.00	9,503,050.97-	61.76-
Supplies and materials	92,040.99	912,112.39	1,623,765.00	711,652.61-	43.83-
Travel	38,617.75	495,795.64	830,494.00	334,698.36-	40.30-
Equipment and furniture	9,991.66	320,028.30	562,549.00	242,520.70-	43.11-
Total Expenses	5,145,839.07	41,395,945.54	74,618,909.52	33,222,963.98-	44.52-
Net Increase/Decrease In Fund Balance	1,286,849.60	7,740,961.00	74,618,909.52-	82,359,870.52	110.37-

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF EXPENDITURES BY OBJECT AND PCS
As of 02/28/2026

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
EXPENDITURES BY OBJECT				
Personal services	4,244,293.53	33,784,930.18	4,147,064.87	32,800,102.85
Operating expenses	760,895.14	5,883,079.03	622,270.16	5,804,766.95
Supplies and materials	92,040.99	912,112.39	137,971.62	1,070,447.45
Travel	38,617.75	495,795.64	56,495.32	463,487.62
Equipment and furniture	9,991.66	320,028.30	139,303.22	608,836.79
Total Expenditures by Object	5,145,839.07	41,395,945.54	5,103,105.19	40,747,641.66
EXPENDITURES BY PCS				
Instruction	2,235,096.89	17,633,841.52	2,239,112.89	17,675,750.85
Academic support	774,929.19	6,302,413.56	844,818.36	6,539,591.00
Student support	489,524.75	4,130,564.23	441,137.86	3,752,640.45
Institutional support	1,053,014.38	7,808,948.43	966,058.47	7,631,206.19
Physical plant support	578,138.44	4,573,416.88	601,657.61	4,226,172.74
Student financial support	15,135.42	946,760.92	10,320.00	922,280.43
Total Expenditures by PCS	5,145,839.07	41,395,945.54	5,103,105.19	40,747,641.66

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF EXPENDITURES BY OBJECT AND PCS
As of 02/28/2026

	CURRENT MONTH	2025-2026 YEAR TO DATE	2025-2026 BUDGET	BUDGET REMAINING	REMAINING BUDGET %
EXPENDITURES BY OBJECT					
Personal services	4,244,293.53	33,784,930.18	56,215,971.52	22,431,041.34-	39.90-
Operating expenses	760,895.14	5,883,079.03	15,386,130.00	9,503,050.97-	61.76-
Supplies and materials	92,040.99	912,112.39	1,623,765.00	711,652.61-	43.83-
Travel	38,617.75	495,795.64	830,494.00	334,698.36-	40.30-
Equipment and furniture	9,991.66	320,028.30	562,549.00	242,520.70-	43.11-
Total Expenditures by Object	5,145,839.07	41,395,945.54	74,618,909.52	33,222,963.98-	44.52-
EXPENDITURES BY PCS					
Instruction	2,235,096.89	17,633,841.52	33,341,577.52	15,707,736.00-	47.11-
Academic support	774,929.19	6,302,413.56	11,906,942.69	5,604,529.13-	47.07-
Student support	489,524.75	4,130,564.23	6,430,794.74	2,300,230.51-	35.77-
Institutional support	1,053,014.38	7,808,948.43	14,564,904.68	6,755,956.25-	46.39-
Physical plant support	578,138.44	4,573,416.88	7,224,117.89	2,650,701.01-	36.69-
Student financial support	15,135.42	946,760.92	1,150,572.00	203,811.08-	17.71-
Total Expenditures by PCS	5,145,839.07	41,395,945.54	74,618,909.52	33,222,963.98-	44.52-

CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND
As of 02/28/2026

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
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ASSETS

Cash in banks	9,102,041.60-	7,820,097.74-
Investments	2,426,926.72	2,259,632.07
Accounts receivable	4,489,862.66	3,986,359.00
Accrued interest receivable	481.03	392.99
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	2,184,771.19-	1,573,713.68-

LIABILITIES AND FUND BALANCE

Accounts payable/current	43,961.38-	45,745.49-
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	43,961.38-	45,745.49-
Beginning fund balance/ unencumbered	3,825,906.35	1,130,307.14
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	5,966,716.16-	2,658,275.33-
Total Fund Balance	2,140,809.81-	1,527,968.19-
Total Liabilities and Fund Balance	2,184,771.19-	1,573,713.68-

CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE
As of 02/28/2026

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
Local taxes	1,147,729.51	7,489,780.73	880,300.33	6,355,818.83
Interest income	10,696.49	91,808.14	10,448.96	101,876.13
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	1,158,426.00	7,581,588.87	890,749.29	6,457,694.96
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	715,614.49	12,160,473.69	1,936,632.86	9,014,300.53
Supplies and materials	19,633.34	147,078.21	8,774.19	62,561.43
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	576,706.58	1,240,753.13	5,114.00	39,108.33
Total Expenses	1,311,954.41	13,548,305.03	1,950,521.05	9,115,970.29
Total Increase/Decrease In Fund Balance	153,528.41-	5,966,716.16-	1,059,771.76-	2,658,275.33-

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET
As of 02/28/2026

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
ASSETS		
Cash in banks	15,585,096.00	15,771,830.71
Investments	0.00	0.00
Accounts receivable	677.00	61,223.33
Accrued interest receivable	0.00	0.00
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	15,585,773.00	15,833,054.04
LIABILITIES AND FUND BALANCE		
Accounts payable/current	217,109.17	217,109.17
Due to other funds	0.00	0.00
Total Liabilities	217,109.17	217,109.17
Beginning fund balance/ unencumbered	15,541,091.33	15,643,124.43
Reserve for encumbrances	0.00	0.00
Current year increase/decrease	172,427.50-	27,179.56-
Total Fund Balance	15,368,663.83	15,615,944.87
Total Liabilities and Fund Balance	15,585,773.00	15,833,054.04

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/28/2026

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
Local taxes	21.79	234.76	1,610.40	40,806.44
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	21.79	234.76	1,610.40	40,806.44
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	8,283.87	172,662.26	0.00	63,721.86
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	0.00	0.00	4,264.14
Total Expenses	8,283.87	172,662.26	0.00	67,986.00
Total Increase/Decrease In Fund Balance	8,262.08-	172,427.50-	1,610.40	27,179.56-

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET
As of 02/28/2026

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
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ASSETS

Cash on hand	0.00	0.00
Cash in banks	13,329,424.08-	12,165,055.84-
Investments	2,226,621.44	2,183,153.90
Accounts receivable	5,366,276.20	5,534,734.67
Inventories	163,769.07	170,382.50
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	5,572,757.37-	4,276,784.77-

LIABILITIES AND FUND BALANCE

Accounts payable/current	420,682.42	589,275.42
Sales tax payable	208.29-	409.09
Accrued vacation	165,882.33	156,315.12
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	586,356.46	745,999.63
Beginning fund balance/ Unencumbered	148,851.09-	1,103,371.41-
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	6,010,262.74-	3,919,412.99-
Total Fund Balance	6,159,113.83-	5,022,784.40-
Total Liabilities and Fund Balance	5,572,757.37-	4,276,784.77-

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/28/2026

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
Dorm operations	2,361.37	1,221,480.30	1,363.40	1,290,888.62
Service fund	12,435.93	97,907.25	12,833.20	86,565.16
Tuition and fees	7,471.48	944,732.47	6,826.16	925,314.86
Cafeteria	1,595.35-	1,406,498.48	869.05-	1,458,393.45
Sales of merchandise	128,002.52	1,059,361.83	89,721.01	1,136,921.28
Intra-college sales	960,405.77	7,644,987.01	915,177.76	7,392,181.08
Services	26,446.26	99,322.09	33,259.45	84,221.96
Other income	154,436.08	1,881,389.42	248,922.74	2,235,707.55
Transfers	22,185.88	193,874.17	230,000.00	1,680,172.33
Total Revenue	1,312,149.94	14,549,553.02	1,537,234.67	16,290,366.29
EXPENSES				
Personal services	228,736.28	1,912,724.10	148,530.93	1,691,535.43
Operating expenses	567,895.36	15,084,559.88	853,257.02	15,137,788.88
Supplies	38,579.79	457,531.12	76,035.75	511,805.07
Reuse and resale	110,632.45	1,538,060.05	89,918.07	1,367,870.73
Travel	4,397.21	33,704.41-	5,249.61-	25,604.02-
Capital outlay	57,987.06	1,600,645.02	121,095.85	1,526,383.19
Scholarships	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	1,008,228.15	20,559,815.76	1,283,588.01	20,209,779.28
Net Increase in Fund Balance	303,921.79	6,010,262.74-	253,646.66	3,919,412.99-

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET

As of 02/28/2026

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
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ASSETS

Cash on Hand	100.00	100.00
Cash in banks	11,630,339.01	22,558,153.04
Accounts receivable	9,676,527.79-	12,434,922.58-
Prepaid expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	1,953,911.22	10,123,330.46

LIABILITIES AND FUND BALANCE

Accounts payable/current	70,121.98-	64,345.50-
Accrued payroll	0.00	0.00
Accrued vacation	85,448.19	83,338.19
Deferred Revenue	5,460,696.78-	2,650,688.94-
Due to other funds	0.00	0.00
Total Liabilities	5,445,370.57-	2,631,696.25-
Beginning fund balance/ unencumbered	5,582,017.95	3,505,492.46
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	1,817,263.84	9,249,534.25
Total Fund Balance	7,399,281.79	12,755,026.71
Total Liabilities and Fund Balance	1,953,911.22	10,123,330.46

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/28/2026

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
State funds	812,086.84-	2,809,690.43	598,599.50	6,354,193.06
Federal funds	167,737.88-	16,396,595.78	214,472.67	17,125,298.88
Other income	310,584.33	2,480,795.44	303,943.67	3,426,780.05
Transfers	1,153.00	407,187.86	116,761.15	3,015,603.56
Total Revenue	668,087.39-	22,094,269.51	1,233,776.99	29,921,875.55
EXPENSES				
Personal services	136,391.51	1,007,853.67	153,471.23	1,200,344.37
Operating expenses	759,219.01	18,464,899.39	640,698.71	18,521,615.53
Supplies and materials	3,077.65	170,099.81	4,229.13	202,376.27
Travel	1,220.43	31,966.81	8,500.07	40,123.79
Equipment and furniture	151,067.95	602,185.99	0.00	707,881.34
Transfers	0.00	0.00	0.00	0.00
Total Expenses	1,050,976.55	20,277,005.67	806,899.14	20,672,341.30
Net Increase/Decrease In Fund Balance	1,719,063.94-	1,817,263.84	426,877.85	9,249,534.25

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET
As of 02/28/2026

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
ASSETS		
Cash in banks	6,745,052.91	6,824,508.10
Investments	2,058,501.40	2,047,039.33
Accounts receivable	202,670.00-	198,071.89-
Accrued interest receivable	2,521.99	2,264.63
Unamortized bond expense	0.00	0.00
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	8,603,406.30	8,675,740.17
LIABILITIES AND FUND BALANCE		
Accounts payable current	40,280.73	51,538.86
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	40,280.73	51,538.86
Beginning fund balance/ unencumbered	7,750,389.80	8,189,511.39
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	812,735.77	434,689.92
Total Fund Balance	8,563,125.57	8,624,201.31
Total Liabilities and Fund Balance	8,603,406.30	8,675,740.17

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/28/2026

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
Interest income	0.00	5,690.55	0.00	5,993.80
Cafeteria	577.07	2,859.54	0.00	831.96
Bookstore	0.00	33,845.96	1,509.01	22,095.00
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	2,315,379.92	0.00	1,238,000.00
Total Revenue	577.07	2,357,775.97	1,509.01	1,266,920.76
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	109,031.19	1,515,954.60	56,784.70	792,261.28
Supplies and materials	325.64	24,391.62	1,048.50	30,644.56
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	4,693.98	4,693.98	0.00	9,325.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	114,050.81	1,545,040.20	57,833.20	832,230.84
Net Increase/Decrease In Fund Balance	113,473.74-	812,735.77	56,324.19-	434,689.92

CENTRAL COMMUNITY COLLEGE

AGENCY FUND BALANCE SHEET

As of 02/28/2026

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
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ASSETS

Cash in banks	434.29-	5,484.36-
Due from other funds	0.00	0.00
Total Assets	434.29-	5,484.36-

LIABILITIES

Accounts payable	0.00	25.19
Due to other funds	0.00	0.00
Balances in activities accounts	83,366.95	85,324.56
Increase/decrease in fund assets	83,801.24-	90,834.11-
Total Liabilities	434.29-	5,484.36-

CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET
As of 02/28/2026

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
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ASSETS

Unamortized bond expense	0.00	112,455.00
Land	2,115,576.99	2,115,576.99
Land improvements	15,237,899.23	12,882,134.87
Buildings	63,250,725.81	63,250,725.81
Building improvements	146,020,078.67	137,356,972.98
Construction in progress	4,684,997.59	4,694,026.93
Equipment and furniture	25,706,982.66	25,420,016.81
Depreciation	129,685,739.20-	121,067,250.82-
Due from other funds	0.00	0.00
Total Assets	127,330,521.75	124,764,658.57

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	0.00
Total Liabilities	0.00	0.00
Fund balance	127,330,521.75	124,764,658.57
Total Liabilities and Fund Balance	127,330,521.75	124,764,658.57