

## CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS  
As of 12/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
ASSETS		
Cash on hand	5,385.00	5,385.00
Cash in banks	17,811,052.69	22,544,099.63
Investments	9,078,572.02	9,399,846.08
Accounts receivable	26,287,386.33	21,093,900.86
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	54,916,585.29	54,606,996.95
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	180,614,250.60	181,768,252.56
LIABILITIES AND FUND BALANCE		
Accounts payable/current	130,125.48-	32,190.64
Sales tax payable	978.13	699.26
Accrued payroll & deductions	621,679.05	543,126.66
Accrued vacation	1,642,898.12	1,524,679.55
Accrued interest payable	0.00	0.00
Deposits	100,929.50	89,290.50
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	93,089.50	102,562.84
Deferred Revenue	0.00	35,672.00
Due to other funds	0.00	0.00
Total Liabilities	4,820,400.82	7,293,341.47
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	6,275,884.81-	11,865,057.27-
Total Fund Balances	175,793,849.78	174,474,911.09
Total Liabilities and Fund Balances	180,614,250.60	181,768,252.56

## CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES  
As of 12/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
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## REVENUE

State appropriations	0.00	7,757,785.17	1,129,485.53	5,362,685.04
Local taxes	291,870.41	15,877,775.84	287,605.68	15,452,246.30
Federal funds	70,902.07	9,725,032.98	139,163.93	3,840,424.30
Tuition and fees net of remissions	49,857.17	4,895,835.23	30,692.11	4,788,552.69
Dormitory	1,085.11-	704,772.94	0.00	723,666.80
Cafeteria	1,072.71-	873,534.79	28.32	855,683.29
Sale of merchandise	871,043.72	5,654,296.03	967,592.88	5,242,110.17
Other income	703,429.80	4,195,666.06	579,493.50	3,564,220.24
Bond proceeds	0.00	0.00	0.00	0.00
Interest income	15,758.40	89,780.98	11,353.96	30,311.28
Services	3,372.87	52,088.22	39,705.09	82,286.72
Transfers	17,572.86	1,933,657.58	64,533.03	10,266,799.07
Total Revenue	2,021,649.48	51,760,225.82	3,249,654.03	50,208,985.90

## EXPENDITURES

Personal services	4,355,287.17	25,896,796.87	4,658,628.93	24,747,110.09
Operating expenses	2,065,222.40	27,692,175.00	4,537,076.47	33,163,290.14
Supplies and materials	332,805.63	2,381,456.06	454,391.38	2,329,647.50
Travel	33,670.65	299,258.15	26,235.88	320,462.98
Equipment and furniture	570,871.73	1,766,424.55	146,348.70	1,513,532.46
Transfers	0.00	0.00	0.00	0.00
Total expenditures	7,357,857.58	58,036,110.63	9,822,681.36	62,074,043.17
Net Increase/Decrease In Fund Balance	5,336,208.10-	6,275,884.81-	6,573,027.33-	11,865,057.27-

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - BALANCE SHEET  
As of 12/31/2023

FISCAL YEAR	FISCAL YEAR
2023-2024	2022-2023

ASSETS

Cash on hand	5,285.00	5,285.00
Cash in banks	5,647,454.25-	248,224.56-
Investments	3,400,000.00	3,400,000.00
Accounts receivable/students	6,077,292.98	1,505,376.53
Accounts receivable - outside agencies	14,913,602.80	14,852,131.80
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	20,228,126.85	20,814,308.12

LIABILITIES AND FUND BALANCE

Accounts payable/current	704,477.45-	584,919.46-
Accrued payroll & deductions	621,679.05	543,126.66
Accrued vacation	1,418,040.04	1,344,522.12
Accrued interest payable	0.00	0.00
Deposits	100,929.50	89,290.50
Preregistrations	952.00	120.02
Deferred Revenue	0.00	35,308.00
Due to other funds	0.00	0.00
Total Liabilities	1,437,123.14	1,427,447.84
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	8,381,425.42-	10,188,083.72-
Total Fund Balance	18,791,003.71	19,386,860.28
Total Liabilities and Fund Balance	20,228,126.85	20,814,308.12

## CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 12/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
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## REVENUE

State appropriations	0.00	3,316,641.27	1,069,673.09	4,278,692.36
Local taxes	217,752.15	11,977,980.27	216,044.09	11,798,080.21
Tuition net of remissions	38,891.79	4,370,844.19	22,080.12	4,288,791.65
Other income	9.15	208,858.51	1,194.00	48,336.24
Transfers	0.00	0.00	0.00	2,500.00
Total Revenue	256,653.09	19,874,324.24	1,308,991.30	20,416,400.46

## EXPENSES

Personal services	4,020,125.36	23,816,246.24	4,260,754.36	22,661,656.74
Operating expenses	476,863.00	3,285,635.17	364,809.95	6,902,555.18
Supplies and materials	68,893.09	654,972.47	114,235.68	610,634.27
Travel	25,306.65	289,362.23	30,369.28	302,443.64
Equipment and furniture	81,101.93	209,533.55	21,323.01	127,194.35
Total Expenses	4,672,290.03	28,255,749.66	4,791,492.28	30,604,484.18
Net Increase/Decrease In Fund Balance	4,415,636.94-	8,381,425.42-	3,482,500.98-	10,188,083.72-

## CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 12/31/2023

	CURRENT MONTH	2023-2024 YEAR TO DATE	2023-2024 BUDGET	BUDGET REMAINING	REMAINING BUDGET %
REVENUE					
State appropriations	0.00	3,316,641.27	0.00	3,316,641.27	*****
Local taxes	217,752.15	11,977,980.27	0.00	11,977,980.27	*****
Tuition net of remissions	38,891.79	4,370,844.19	0.00	4,370,844.19	*****
Other income	9.15	208,858.51	0.00	208,858.51	*****
Transfers	0.00	0.00	0.00	0.00	*****
Total Revenue	256,653.09	19,874,324.24	0.00	19,874,324.24	*****
EXPENSES					
Personal services	4,020,125.36	23,816,246.24	52,333,008.73	28,516,762.49-	54.49-
Operating expenses	476,863.00	3,285,635.17	10,263,775.10	6,978,139.93-	67.99-
Supplies and materials	68,893.09	654,972.47	1,330,381.80	675,409.33-	50.77-
Travel	25,306.65	289,362.23	721,671.50	432,309.27-	59.90-
Equipment and furniture	81,101.93	209,533.55	374,688.00	165,154.45-	44.08-
Total Expenses	4,672,290.03	28,255,749.66	65,023,525.13	36,767,775.47-	56.55-
Net Increase/Decrease In Fund Balance	4,415,636.94-	8,381,425.42-	65,023,525.13-	56,642,099.71	87.11-

## CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND  
As of 12/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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## ASSETS

Cash in banks	4,919,480.18-	5,541,527.86-
Investments	2,041,744.90	1,861,803.33
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	1,069,169.47	407,689.58

## LIABILITIES AND FUND BALANCE

Accounts payable/current	144,655.71	148,591.57
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	148,591.57
Beginning fund balance/ unencumbered	1,382,992.05	269,636.68
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	458,478.29-	10,538.67-
Total Fund Balance	924,513.76	259,098.01
Total Liabilities and Fund Balance	1,069,169.47	407,689.58

## CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE  
As of 12/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
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## REVENUE

Local taxes	59,254.08	3,075,245.54	59,477.30	3,052,073.30
Interest income	13,582.90	83,994.57	9,857.78	27,304.67
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	72,836.98	3,159,240.11	69,335.08	3,079,377.97

## EXPENSES

Personal services	0.00	0.00	0.00	0.00
Operating expenses	475,285.40	3,273,283.80	269,589.10	2,747,515.13
Supplies and materials	12,026.41	99,161.48	13,657.84	97,764.58
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	127,822.40	245,273.12	5,742.59	244,636.93
Total Expenses	615,134.21	3,617,718.40	288,989.53	3,089,916.64
Total Increase/Decrease In Fund Balance	542,297.23-	458,478.29-	219,654.45-	10,538.67-

## CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET  
As of 12/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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## ASSETS

Cash in banks	16,054,342.25	14,747,659.18
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	17,065,657.25	15,459,035.54

## LIABILITIES AND FUND BALANCE

Accounts payable/current	77,196.63	78,805.87
Due to other funds	0.00	0.00
Total Liabilities	77,196.63	78,805.87
Beginning fund balance/ unencumbered	16,294,871.82	16,405,574.72
Reserve for encumbrances	0.00	0.00
Current year increase/decrease	693,588.80	1,025,345.05-
Total Fund Balance	16,988,460.62	15,380,229.67
Total Liabilities and Fund Balance	17,065,657.25	15,459,035.54



## CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 12/31/2023

THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
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## REVENUE

Local taxes	14,864.18	824,550.03	12,084.29	602,092.79
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	14,864.18	824,550.03	12,084.29	602,092.79
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## EXPENSES

Personal services	0.00	0.00	0.00	0.00
Operating expenses	350.08	130,961.23	419,856.01	1,626,540.10
Supplies and materials	0.00	0.00	0.00	897.74
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	0.00	0.00	0.00

Total Expenses	350.08	130,961.23	419,856.01	1,627,437.84
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Total Increase/Decrease In Fund Balance	14,514.10	693,588.80	407,771.72-	1,025,345.05-
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CENTRAL COMMUNITY COLLEGE  
AUXILIARY FUND BALANCE SHEET  
As of 12/31/2023

FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash on hand	0.00	0.00
Cash in banks	8,091,214.71-	4,229,746.54
Investments	2,158,280.03	2,147,827.30
Accounts receivable	3,519,519.58	132,649.90
Inventories	140,469.11	151,308.78
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
 Total Assets	 2,272,945.99-	 6,661,532.52

LIABILITIES AND FUND BALANCE

Accounts payable/current	434,805.58	448,702.59
Sales tax payable	942.74	694.85
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	 578,267.28	 524,099.71
 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	4,971,084.85-	1,007,317.34-
 Total Fund Balance	 2,851,213.27-	 6,137,432.81
 Total Liabilities and Fund Balance	 2,272,945.99-	 6,661,532.52

## CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 12/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Dorm operations	1,085.11-	704,772.94	0.00	723,666.80
Service fund	4,714.67	45,442.03	5,656.16	44,067.69
Tuition and fees	6,250.71	479,549.01	2,955.83	455,693.35
Cafeteria	1,072.71-	870,177.09	528.77-	853,476.32
Sales of merchandise	144,722.69	1,056,300.61	61,612.24	740,979.59
Intra-college sales	859,701.94	5,253,164.25	957,910.00	4,929,794.90
Services	3,372.87	52,088.22	39,705.09	82,286.72
Other income	124,153.29	1,061,136.48	172,613.51	1,024,618.72
Transfers	17,572.86	607,548.05	64,533.03	9,045,299.07
Total Revenue	1,158,331.21	10,130,178.68	1,304,457.09	17,899,883.16
EXPENSES				
Personal services	191,182.51	1,181,046.92	206,319.73	1,195,263.29
Operating expenses	577,743.48	12,010,854.43	3,361,017.37	15,401,124.79
Supplies	35,161.41	538,786.48	64,380.63	355,714.43
Reuse and resale	201,341.39	966,693.58	245,964.84	1,081,956.63
Travel	5,536.31	12,490.55-	4,184.37-	26,286.15-
Capital outlay	31,889.42	416,372.67	81,207.10	899,427.51
Scholarships	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	1,042,854.52	15,101,263.53	3,954,705.30	18,907,200.50
Net Increase in Fund Balance	115,476.69	4,971,084.85-	2,650,248.21-	1,007,317.34-

## CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET  
As of 12/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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## ASSETS

Cash on Hand	100.00	100.00
Cash in banks	13,813,213.40	3,884,511.99
Accounts receivable	4,834,751.77-	810,386.18-
Prepaid expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	8,978,561.63	3,074,225.81

## LIABILITIES AND FUND BALANCE

Accounts payable/current	121,758.47-	115,202.83-
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-	620,980.87-
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	6,306,631.43	507,223.18-
Total Fund Balance	10,762,340.29	3,695,206.68
Total Liabilities and Fund Balance	8,978,561.63	3,074,225.81

## CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 12/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
<b>REVENUE</b>				
State funds	0.00	4,439,908.90	59,812.44	1,082,672.68
Federal funds	70,902.07	9,725,032.98	139,163.93	3,840,424.30
Other income	446,223.25	2,199,237.92	354,349.41	2,014,317.17
Transfers	0.00	76,109.53	0.00	0.00
Total Revenue	517,125.32	16,440,289.33	553,325.78	6,937,414.15
<b>EXPENSES</b>				
Personal services	143,979.30	899,503.71	191,554.84	890,190.06
Operating expenses	463,995.89	8,267,372.95	112,366.42	6,119,802.71
Supplies and materials	11,461.39	74,344.76	13,813.87	151,547.72
Travel	2,827.69	22,386.47	50.97	44,305.49
Equipment and furniture	330,057.98	870,050.01	36,561.00	238,791.35
Transfers	0.00	0.00	0.00	0.00
Total Expenses	952,322.25	10,133,657.90	354,347.10	7,444,637.33
Net Increase/Decrease In Fund Balance	435,196.93-	6,306,631.43	198,978.68	507,223.18-

## CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET  
As of 12/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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## ASSETS

Cash in banks	5,956,073.12	5,326,111.05
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	7,897,960.86	7,361,424.39

## LIABILITIES AND FUND BALANCE

Accounts payable current	39,336.50	54,051.36
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	54,051.36
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	534,883.52	873,450.69
Total Fund Balance	7,858,624.36	7,307,373.03
Total Liabilities and Fund Balance	7,897,960.86	7,361,424.39

## CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 12/31/2023

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	1,838.70	3,697.60	872.60	1,754.79
Cafeteria	0.00	3,357.70	557.09	2,206.97
Bookstore	0.00	74,588.13	30.80	50,855.61
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	1,838.70	1,331,643.43	1,460.49	1,273,817.37

## EXPENSES

Personal services	0.00	0.00	0.00	0.00
Operating expenses	70,984.55	724,067.42	9,437.62	365,752.23
Supplies and materials	3,921.94	47,497.29	2,338.52	31,132.13
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	25,195.20	1,515.00	3,482.32
Transfers	0.00	0.00	0.00	0.00
Total Expenses	74,906.49	796,759.91	13,291.14	400,366.68
Net Increase/Decrease In Fund Balance	73,067.79-	534,883.52	11,830.65-	873,450.69

## CENTRAL COMMUNITY COLLEGE

## AGENCY FUND BALANCE SHEET

As of 12/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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## ASSETS

Cash in banks	2,188.15	3,371.42
Due from other funds	0.00	0.00
Total Assets	2,188.15	3,371.42

## LIABILITIES

Accounts payable	0.00	0.00
Due to other funds	0.00	0.00
Balances in activities accounts	93,089.50	102,562.84
Increase/decrease in fund assets	90,901.35-	99,191.42-
Total Liabilities	2,188.15	3,371.42



## CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET  
As of 12/31/2023FISCAL 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