CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS
As of 01/31/2022

| | FISCAL YEAR 2021-2022 | FISCAL YEAR 2020-2021 |
|---|---|---|
| **ASSETS** | | |
| Cash on hand | 5,385.00 | 5,385.00 |
| Cash in banks | 21,264,269.62 | 25,223,565.54 |
| Investments | 9,356,595.94 | 9,301,696.06 |
| Accounts receivable | 27,309,783.78 | 26,646,066.26 |
| Accrued interest receivable | 4,412.39 | 14,694.13 |
| Inventories | 170,797.66 | 139,280.49 |
| Prepaid Expenses | 1,205,615.00 | 1,057,393.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Current Assets | 59,316,859.39 | 62,388,080.48 |
| Land | 12,990,760.03 | 12,045,556.06 |
| Buildings | 62,269,025.90 | 62,269,025.90 |
| Building improvements | 113,041,195.93 | 99,627,086.00 |
| Construction in progress | 10,736,486.45 | 12,409,435.27 |
| Equipment and furniture | 22,411,697.96 | 21,139,954.81 |
| Depreciation | 94,918,576.32 | 87,431,050.90 |
| Total Fixed Assets | 126,530,589.95 | 120,060,007.14 |
| Total Assets | 185,847,449.34 | 182,448,087.62 |
| **LIABILITIES AND FUND BALANCE** | | |
| Accounts payable/current | 787,759.94 | 778,827.53 |
| Sales tax payable | 544.01 | 590.40- |
| Accrued payroll & deductions | 99,627.51 | 476,551.71 |
| Accrued vacation | 1,440,729.70 | 1,338,174.57 |
| Accrued interest payable | 0.00 | 0.00 |
| Deposits | 80,364.10 | 64,300.00 |
| Preregistrations | 720.00- | 1,200.00 |
| Contracts payable | 0.00 | 0.00 |
| Revenue bonds payable | 6,190,000.00 | 6,910,000.00 |
| Agency funds balance | 125,939.43 | 111,862.39 |
| Deferred Revenue | 103,047.00 | 37,407.00 |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 8,827,291.69 | 9,717,732.80 |
| Beginning fund balance | 179,806,687.18 | 178,354,537.35 |
| Reserve for encumbrances/ prior year | 125,590.21 | 147,699.79 |
| Current year increase/decrease | 2,912,119.74- | 5,771,882.32- |
| Total Fund Balances | 177,020,157.65 | 172,730,354.82 |
| Total Liabilities and Fund Balances | 185,847,449.34 | 182,448,087.62 |

CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES
As of 01/31/2022

| | THIS MONTH THIS YEAR | YEAR TO DATE 2021-2022 | THIS MONTH LAST YEAR | YEAR TO DATE 2020-2021 |
|---|---|---|---|---|
| REVENUE | | | | |
| State appropriations | 1,127,613.44 | 6,965,678.22 | 1,270,808.56 | 6,236,436.11 |
| Local taxes | 8,562,510.53 | 24,721,623.01 | 6,757,255.42 | 23,879,871.24 |
| Federal funds | 4,228,907.17 | 15,769,800.65 | 3,500,813.75 | 9,910,919.62 |
| Tuition and fees net of remissions | 4,383,542.80 | 9,427,354.86 | 4,292,362.65 | 9,330,091.06 |
| Dormitory | 537,164.00 | 1,188,923.32 | 479,262.35 | 1,106,736.16 |
| Cafeteria | 619,770.00 | 1,366,237.62 | 535,594.96 | 1,228,747.67 |
| Sale of merchandise | 799,302.68 | 5,978,068.24 | 821,983.86 | 5,726,131.44 |
| Other income | 407,490.58 | 3,515,928.73 | 83,816.65 | 2,908,282.09 |
| Bond proceeds | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest income | 1,152.41 | 11,778.88 | 1,719.84 | 17,596.01 |
| Services | 2,958.30 | 100,017.52 | 5,730.35 | 101,892.42 |
| Transfers | 773,000.00 | 4,884,564.51 | 450,000.00 | 2,661,215.93 |
| Total Revenue | 21,443,411.91 | 73,929,975.56 | 18,199,348.39 | 63,107,919.75 |
| EXPENDITURES | | | | |
| Personal services | 3,695,438.11 | 28,115,453.12 | 3,693,112.89 | 27,751,700.83 |
| Operating expenses | 9,973,954.61 | 42,920,992.53 | 9,763,228.55 | 36,632,515.00 |
| Supplies and materials | 133,688.40 | 2,370,258.73 | 178,767.89 | 2,427,318.58 |
| Travel | 13,859.94 | 219,426.18 | 8,586.33 | 135,878.90 |
| Equipment and furniture | 589,685.72 | 3,215,964.74 | 233,807.29 | 1,932,388.76 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 14,406,626.78 | 76,842,095.30 | 13,877,502.95 | 68,879,802.07 |
| Net Increase/Decrease In Fund Balance | 7,036,785.13 | 2,912,119.74- | 4,321,845.44 | 5,771,882.32- |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - BALANCE SHEET
As of 01/31/2022

| | FISCAL YEAR 2021-2022 | FISCAL YEAR 2020-2021 |
|---|---|---|
| **ASSETS** | | |
| Cash on hand | 5,285.00 | 5,285.00 |
| Cash in banks | 2,658,855.93 | 240,368.61 |
| Investments | 3,400,000.00 | 3,400,000.00 |
| Accounts receivable/students | 6,206,061.37 | 6,410,263.51 |
| Accounts receivable - outside agencies | 14,646,878.96 | 14,610,016.78 |
| Travel advances | 609.50 | 0.00 |
| Accrued interest receivable | 963.31 | 2,285.49 |
| Prepaid Expenses | 1,093,160.00 | 944,938.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 28,011,814.07 | 25,613,157.39 |
| **LIABILITIES AND FUND BALANCE** | | |
| Accounts payable/current | 168,111.35- | 130,694.53 |
| Accrued payroll & deductions | 99,627.51 | 476,551.71 |
| Accrued vacation | 1,276,388.17 | 1,199,376.93 |
| Accrued interest payable | 0.00 | 0.00 |
| Deposits | 80,364.10 | 64,300.00 |
| Preregistrations | 720.00- | 1,200.00 |
| Deferred Revenue | 101,995.50 | 35,432.00 |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 1,389,543.93 | 1,907,555.17 |
| Beginning fund balance/ Unencumbered | 25,283,796.51 | 22,397,976.19 |
| Reserve for prior year encumbrances | 125,590.21 | 147,699.79 |
| Current year increase/decrease | 1,212,883.42 | 1,159,926.24 |
| Total Fund Balance | 26,622,270.14 | 23,705,602.22 |
| Total Liabilities and Fund Balance | 28,011,814.07 | 25,613,157.39 |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 01/31/2022

| | THIS MONTH THIS YEAR | YEAR TO DATE 2021-2022 | THIS MONTH LAST YEAR | YEAR TO DATE 2020-2021 |
|---|---|---|---|---|
| REVENUE | | | | |
| State appropriations | 1,030,273.89 | 5,151,369.45 | 994,272.78 | 4,971,363.90 |
| Local taxes | 6,509,112.48 | 18,679,651.79 | 5,079,470.78 | 17,678,120.57 |
| Tuition net of remissions | 3,948,028.49 | 8,452,279.60 | 3,875,736.74 | 8,379,138.27 |
| Other income | 4,884.20 | 100,814.21 | 28,912.13 | 168,007.41 |
| Transfers | 0.00 | 9,202.35 | 0.00 | 0.00 |
| Total Revenue | 11,492,299.06 | 32,393,317.40 | 9,978,392.43 | 31,196,630.15 |
| EXPENSES | | | | |
| Personal services | 3,457,744.41 | 25,852,271.96 | 3,383,351.24 | 25,131,692.28 |
| Operating expenses | 743,481.85 | 4,253,473.45 | 785,734.91 | 3,982,638.24 |
| Supplies and materials | 103,287.01 | 650,019.59 | 68,576.65 | 657,917.92 |
| Travel | 7,308.28 | 214,539.58 | 9,658.82 | 79,411.33 |
| Equipment and furniture | 20,528.95 | 210,129.40 | 40,219.32 | 185,044.14 |
| Total Expenses | 4,332,350.50 | 31,180,433.98 | 4,287,540.94 | 30,036,703.91 |
| Net Increase/Decrease In Fund Balance | 7,159,948.56 | 1,212,883.42 | 5,690,851.49 | 1,159,926.24 |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 01/31/2022

| | CURRENT MONTH | 2020-2021 YEAR TO DATE | 2020-2021 BUDGET | BUDGET REMAINING | REMAINING BUDGET % |
|---|---|---|---|---|---|
| REVENUE | | | | | |
| State appropriations | 1,030,273.89 | 5,151,369.45 | 0.00 | 5,151,369.45 | ***** |
| Local taxes | 6,509,112.48 | 18,679,651.79 | 0.00 | 18,679,651.79 | ***** |
| Tuition net of remissions | 3,948,028.49 | 8,452,279.60 | 0.00 | 8,452,279.60 | ***** |
| Other income | 4,884.20 | 100,814.21 | 0.00 | 100,814.21 | ***** |
| Transfers | 0.00 | 9,202.35 | 0.00 | 9,202.35 | ***** |
| Total Revenue | 11,492,299.06 | 32,393,317.40 | 0.00 | 32,393,317.40 | ***** |
| EXPENSES | | | | | |
| Personal services | 3,457,744.41 | 25,852,271.96 | 46,563,878.00 | 20,711,606.04- | 44.48- |
| Operating expenses | 743,481.85 | 4,253,473.45 | 11,012,192.00 | 6,758,718.55- | 61.37- |
| Supplies and materials | 103,287.01 | 650,019.59 | 1,322,760.00 | 672,740.41- | 50.86- |
| Travel | 7,308.28 | 214,539.58 | 731,045.00 | 516,505.42- | 70.65- |
| Equipment and furniture | 20,528.95 | 210,129.40 | 355,597.00 | 145,467.60- | 40.91- |
| Total Expenses | 4,332,350.50 | 31,180,433.98 | 59,985,472.00 | 28,805,038.02- | 48.02- |
| Net Increase/Decrease In Fund Balance | 7,159,948.56 | 1,212,883.42 | 59,985,472.00- | 61,198,355.42 | 102.02- |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF EXPENDITURES BY OBJECT AND PCS
As of 01/31/2022

| | THIS MONTH THIS YEAR | YEAR TO DATE 2021-2022 | THIS MONTH LAST YEAR | YEAR TO DATE 2020-2021 |
|---|---|---|---|---|
| EXPENDITURES BY OBJECT | | | | |
| Personal services | 3,457,744.41 | 25,852,271.96 | 3,383,351.24 | 25,131,692.28 |
| Operating expenses | 743,481.85 | 4,253,473.45 | 785,734.91 | 3,982,638.24 |
| Supplies and materials | 103,287.01 | 650,019.59 | 68,576.65 | 657,917.92 |
| Travel | 7,308.28 | 214,539.58 | 9,658.82 | 79,411.33 |
| Equipment and furniture | 20,528.95 | 210,129.40 | 40,219.32 | 185,044.14 |
| Total Expenditures by Object | 4,332,350.50 | 31,180,433.98 | 4,287,540.94 | 30,036,703.91 |
| EXPENDITURES BY PCS | | | | |
| Instruction | 1,572,526.58 | 12,971,167.66 | 1,535,762.20 | 12,473,260.65 |
| Academic support | 735,578.46 | 5,342,738.77 | 758,717.27 | 5,281,625.86 |
| Student support | 382,135.12 | 2,785,171.88 | 379,264.65 | 2,580,241.54 |
| Institutional support | 849,116.41 | 6,077,800.87 | 875,818.54 | 6,055,947.59 |
| Physical plant support | 446,758.51 | 3,224,112.93 | 410,908.06 | 2,895,037.07 |
| Student financial support | 346,235.42 | 779,441.87 | 327,070.22 | 750,591.20 |
| Total Expenditures by PCS | 4,332,350.50 | 31,180,433.98 | 4,287,540.94 | 30,036,703.91 |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF EXPENDITURES BY OBJECT AND PCS
As of 01/31/2022

| | CURRENT MONTH | 2020-2021 YEAR TO DATE | 2020-2021 BUDGET | BUDGET REMAINING | REMAINING BUDGET % |
|---|---|---|---|---|---|
| EXPENDITURES BY OBJECT | | | | | |
| Personal services | 3,457,744.41 | 25,852,271.96 | 46,563,878.00 | 20,711,606.04- | 44.48- |
| Operating expenses | 743,481.85 | 4,253,473.45 | 11,012,192.00 | 6,758,718.55- | 61.37- |
| Supplies and materials | 103,287.01 | 650,019.59 | 1,322,760.00 | 672,740.41- | 50.86- |
| Travel | 7,308.28 | 214,539.58 | 731,045.00 | 516,505.42- | 70.65- |
| Equipment and furniture | 20,528.95 | 210,129.40 | 355,597.00 | 145,467.60- | 40.91- |
| Total Expenditures by Object | 4,332,350.50 | 31,180,433.98 | 59,985,472.00 | 28,805,038.02- | 48.02- |
| EXPENDITURES BY PCS | | | | | |
| Instruction | 1,572,526.58 | 12,971,167.66 | 25,310,912.00 | 12,339,744.34- | 48.75- |
| Academic support | 735,578.46 | 5,342,738.77 | 10,562,692.00 | 5,219,953.23- | 49.42- |
| Student support | 382,135.12 | 2,785,171.88 | 5,233,283.00 | 2,448,111.12- | 46.78- |
| Institutional support | 849,116.41 | 6,077,800.87 | 12,173,639.00 | 6,095,838.13- | 50.07- |
| Physical plant support | 446,758.51 | 3,224,112.93 | 5,631,312.00 | 2,407,199.07- | 42.75- |
| Student financial support | 346,235.42 | 779,441.87 | 1,073,634.00 | 294,192.13- | 27.40- |
| Total Expenditures by PCS | 4,332,350.50 | 31,180,433.98 | 59,985,472.00 | 28,805,038.02- | 48.02- |

CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND
As of 01/31/2022

| | FISCAL YEAR 2021-2022 | FISCAL YEAR 2020-2021 |
|---|---|---|
| ASSETS | | |
| Cash in banks | 6,214,439.07- | 565,289.15 |
| Investments | 1,824,625.01 | 1,794,924.93 |
| Accounts receivable | 3,752,351.00 | 3,640,538.45 |
| Accrued interest receivable | 2,211.46 | 10,677.90 |
| Prepaid Expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 635,251.60- | 6,011,430.43 |
| LIABILITIES AND FUND BALANCE | | |
| Accounts payable/current | 433,081.63- | 441,661.90- |
| 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 | 433,081.63- | 441,661.90- |
| Beginning fund balance/ unencumbered | 2,018,189.17 | 9,750,282.35 |
| Reserve for encumbrances/ prior year | 0.00 | 0.00 |
| Current year increase/decrease | 2,220,359.14- | 3,297,190.02- |
| Total Fund Balance | 202,169.97- | 6,453,092.33 |
| Total Liabilities and Fund Balance | 635,251.60- | 6,011,430.43 |

CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE
As of 01/31/2022

| | THIS MONTH THIS YEAR | YEAR TO DATE 2021-2022 | THIS MONTH LAST YEAR | YEAR TO DATE 2020-2021 |
|---|---|---|---|---|
| REVENUE | | | | |
| Local taxes | 1,709,945.00 | 4,878,466.31 | 1,327,036.07 | 4,493,359.51 |
| Interest income | 1,152.41 | 8,544.24 | 1,719.84 | 12,619.11 |
| Other income | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenue | 1,711,097.41 | 4,887,010.55 | 1,328,755.91 | 4,505,978.62 |
| EXPENSES | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating expenses | 975,454.54 | 6,747,668.84 | 1,300,978.05 | 6,763,360.72 |
| Supplies and materials | 1,545.36 | 76,077.61 | 6,206.06 | 71,047.01 |
| Travel | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment and furniture | 7,014.43 | 283,623.24 | 7,779.43 | 968,760.91 |
| Total Expenses | 984,014.33 | 7,107,369.69 | 1,314,963.54 | 7,803,168.64 |
| Total Increase/Decrease In Fund Balance | 727,083.08 | 2,220,359.14- | 13,792.37 | 3,297,190.02- |

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET
As of 01/31/2022

| | FISCAL YEAR 2021-2022 | FISCAL YEAR 2020-2021 |
|---|---|---|
| **ASSETS** | | |
| Cash in banks | 15,089,300.08 | 14,117,588.48 |
| Investments | 0.00 | 0.00 |
| Accounts receivable | 965,819.00 | 1,555,208.58 |
| Accrued interest receivable | 0.00 | 0.00 |
| Prepaid Expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 16,055,119.08 | 15,672,797.06 |
| **LIABILITIES AND FUND BALANCE** | | |
| Accounts payable/current | 393,501.02 | 215,239.84 |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 393,501.02 | 215,239.84 |
| Beginning fund balance/ unencumbered | 14,761,626.12 | 14,631,648.80 |
| Reserve for encumbrances | 0.00 | 0.00 |
| Current year increase/decrease | 899,991.94 | 825,908.42 |
| Total Fund Balance | 15,661,618.06 | 15,457,557.22 |
| Total Liabilities and Fund Balance | 16,055,119.08 | 15,672,797.06 |

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 01/31/2022

| | THIS MONTH THIS YEAR | YEAR TO DATE 2021-2022 | THIS MONTH LAST YEAR | YEAR TO DATE 2020-2021 |
|---|---|---|---|---|
| REVENUE | | | | |
| Local taxes | 343,453.05 | 1,163,504.91 | 350,748.57 | 1,708,391.16 |
| 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 | 343,453.05 | 1,163,504.91 | 350,748.57 | 1,708,391.16 |
| EXPENSES | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating expenses | 43,492.50 | 263,039.08 | 126,809.31 | 876,822.63 |
| Supplies and materials | 107.97 | 473.89 | 0.00 | 5,660.11 |
| Travel | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment and furniture | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenses | 43,600.47 | 263,512.97 | 126,809.31 | 882,482.74 |
| Total Increase/Decrease In Fund Balance | 299,852.58 | 899,991.94 | 223,939.26 | 825,908.42 |

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET
As of 01/31/2022

| | FISCAL YEAR 2021-2022 | FISCAL YEAR 2020-2021 |
|---|---|---|
| ASSETS | | |
| Cash on hand | 0.00 | 0.00 |
| Cash in banks | 2,703,013.25 | 6,167,303.56 |
| Investments | 2,137,647.63 | 2,117,709.77 |
| Accounts receivable | 1,882,176.60 | 1,706,706.24 |
| Inventories | 170,797.66 | 139,280.49 |
| Prepaid Expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 6,893,635.14 | 10,131,000.06 |
| LIABILITIES AND FUND BALANCE | | |
| Accounts payable/current | 743,206.87 | 611,718.18 |
| Sales tax payable | 543.98 | 590.40- |
| Accrued vacation | 72,445.19 | 63,569.45 |
| Accrued interest payable | 0.00 | 0.00 |
| Accrued payroll | 0.00 | 0.00 |
| Contracts payable | 0.00 | 0.00 |
| Deferred Revenue | 1,051.50 | 1,975.00 |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 817,247.54 | 676,672.23 |
| Beginning fund balance/ Unencumbered | 8,542,501.11 | 12,431,924.37 |
| Reserve for encumbrances/ prior year | 0.00 | 0.00 |
| Current year increase/decrease | 2,466,113.51- | 2,977,596.54- |
| Total Fund Balance | 6,076,387.60 | 9,454,327.83 |
| Total Liabilities and Fund Balance | 6,893,635.14 | 10,131,000.06 |

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 01/31/2022

| | THIS MONTH THIS YEAR | YEAR TO DATE 2021-2022 | THIS MONTH LAST YEAR | YEAR TO DATE 2020-2021 |
|---|---|---|---|---|
| REVENUE | | | | |
| Dorm operations | 537,164.00 | 1,188,923.32 | 479,262.35 | 1,106,736.16 |
| Service fund | 37,105.80 | 129,529.36 | 34,761.65 | 128,557.56 |
| Tuition and fees | 398,408.51 | 845,545.90 | 381,864.26 | 822,395.23 |
| Cafeteria | 619,770.00 | 1,363,577.89 | 535,210.56 | 1,226,944.88 |
| Sales of merchandise | 83,579.37 | 795,548.07 | 42,718.14 | 654,623.00 |
| Intra-college sales | 756,177.80 | 5,603,397.45 | 796,210.27 | 5,425,748.65 |
| Services | 2,958.30 | 100,017.52 | 5,730.35 | 101,892.42 |
| Other income | 124,331.55 | 1,220,447.61 | 105,395.20 | 953,066.97 |
| Transfers | 0.00 | 3,403,928.73 | 450,000.00 | 1,548,215.93 |
| Total Revenue | 2,559,495.33 | 14,650,915.85 | 2,831,152.78 | 11,968,180.80 |
| EXPENSES | | | | |
| Personal services | 152,579.08 | 1,110,481.96 | 146,352.25 | 1,112,685.19 |
| Operating expenses | 3,302,888.81 | 12,099,133.37 | 2,240,963.65 | 11,923,751.27 |
| Supplies | 17,151.39 | 496,289.09 | 49,928.09 | 453,718.31 |
| Reuse and resale | 2,752.41 | 1,033,142.21 | 42,554.66 | 1,100,450.01 |
| Travel | 2,312.35 | 19,511.90- | 1,515.54- | 48,882.96 |
| Capital outlay | 507,017.36 | 2,397,494.63 | 84,809.74 | 306,289.60 |
| Scholarships | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenses | 3,984,701.40 | 17,117,029.36 | 2,563,092.85 | 14,945,777.34 |
| Net Increase in Fund Balance | 1,425,206.07- | 2,466,113.51- | 268,059.93 | 2,977,596.54- |

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET
As of 01/31/2022

| | FISCAL YEAR 2021-2022 | FISCAL YEAR 2020-2021 |
|---|---|---|
| **ASSETS** | | |
| Cash on Hand | 100.00 | 100.00 |
| Cash in banks | 2,430,880.66 | 612,101.41 |
| Accounts receivable | 50,742.34- | 1,185,993.51- |
| Prepaid expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 2,380,238.32 | 573,792.10- |
| **LIABILITIES AND FUND BALANCE** | | |
| Accounts payable/current | 215,148.09 | 212,956.11 |
| Accrued payroll | 0.00 | 0.00 |
| Accrued vacation | 91,896.34 | 75,228.19 |
| Deferred Revenue | 0.00 | 1,417.79 |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 307,044.43 | 289,602.09 |
| Beginning fund balance/ unencumbered | 3,106,294.71 | 636,461.29 |
| Reserve for encumbrances/ prior year | 0.00 | 0.00 |
| Current year increase/decrease | 1,033,100.82- | 1,499,855.48- |
| Total Fund Balance | 2,073,193.89 | 863,394.19- |
| Total Liabilities and Fund Balance | 2,380,238.32 | 573,792.10- |

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE
As of 01/31/2022

| | THIS MONTH THIS YEAR | YEAR TO DATE 2021-2022 | THIS MONTH LAST YEAR | YEAR TO DATE 2020-2021 |
|---|---|---|---|---|
| REVENUE | | | | |
| State funds | 97,339.55 | 1,814,308.77 | 276,535.78 | 1,265,072.21 |
| Federal funds | 4,228,907.17 | 15,769,800.65 | 3,500,813.75 | 9,910,869.62 |
| Other income | 236,308.49 | 1,704,033.51 | 68,548.18- | 1,361,831.43 |
| Transfers | 0.00 | 10,433.43 | 0.00 | 0.00 |
| Total Revenue | 4,562,555.21 | 19,298,576.36 | 3,708,801.35 | 12,537,773.26 |
| EXPENSES | | | | |
| Personal services | 85,114.62 | 1,152,699.20 | 163,409.40 | 1,507,323.36 |
| Operating expenses | 4,766,745.83 | 18,765,715.40 | 5,192,213.79 | 12,081,435.36 |
| Supplies and materials | 4,306.44 | 96,618.13 | 5,949.25 | 110,513.05 |
| Travel | 4,239.31 | 24,398.50 | 443.05 | 7,584.61 |
| Equipment and furniture | 55,124.98 | 292,245.95 | 86,960.00 | 330,772.36 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenses | 4,915,531.18 | 20,331,677.18 | 5,448,975.49 | 14,037,628.74 |
| Net Increase/Decrease In Fund Balance | 352,975.97- | 1,033,100.82- | 1,740,174.14- | 1,499,855.48- |

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET
As of 01/31/2022

| | FISCAL YEAR 2021-2022 | FISCAL YEAR 2020-2021 |
|---|---|---|
| ASSETS | | |
| Cash in banks | 4,430,683.46 | 3,367,806.18 |
| Investments | 2,037,454.34 | 2,029,622.04 |
| Accounts receivable | 98,383.00- | 89,256.00- |
| Accrued interest receivable | 1,237.62 | 1,730.74 |
| Unamortized bond expense | 0.00 | 0.00 |
| Prepaid Expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 6,370,992.42 | 5,309,902.96 |
| LIABILITIES AND FUND BALANCE | | |
| Accounts payable current | 35,179.44 | 49,195.69 |
| 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 | 35,179.44 | 49,195.69 |
| Beginning fund balance/ unencumbered | 5,641,234.61 | 5,243,782.21 |
| Reserve for encumbrances/ prior year | 0.00 | 0.00 |
| Current year increase/decrease | 694,578.37 | 16,925.06 |
| Total Fund Balance | 6,335,812.98 | 5,260,707.27 |
| Total Liabilities and Fund Balance | 6,370,992.42 | 5,309,902.96 |

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE
As of 01/31/2022

| | THIS MONTH THIS YEAR | YEAR TO DATE 2021-2022 | THIS MONTH LAST YEAR | YEAR TO DATE 2020-2021 |
|---|---|---|---|---|
| REVENUE | | | | |
| Interest income | 0.00 | 1,754.79 | 0.00 | 2,412.53 |
| Cafeteria | 0.00 | 2,659.73 | 384.40 | 1,802.79 |
| Bookstore | 1,511.85 | 71,235.97 | 1,112.95 | 73,750.44 |
| 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 | 773,000.00 | 1,461,000.00 | 0.00 | 1,113,000.00 |
| Total Revenue | 774,511.85 | 1,536,650.49 | 1,497.35 | 1,190,965.76 |
| EXPENSES | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating expenses | 141,891.08 | 791,962.39 | 116,528.84 | 1,004,506.78 |
| Supplies and materials | 4,537.82 | 17,638.21 | 5,553.18 | 28,012.17 |
| Travel | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment and furniture | 0.00 | 32,471.52 | 14,038.80 | 141,521.75 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenses | 146,428.90 | 842,072.12 | 136,120.82 | 1,174,040.70 |
| Net Increase/Decrease In Fund Balance | 628,082.95 | 694,578.37 | 134,623.47- | 16,925.06 |

CENTRAL COMMUNITY COLLEGE

AGENCY FUND BALANCE SHEET
As of 01/31/2022

| | FISCAL YEAR 2021-2022 | FISCAL YEAR 2020-2021 |
|---|---|---|
| **ASSETS** | | |
| Cash in banks | 3,385.36 | 7,693.71 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 3,385.36 | 7,693.71 |
| **LIABILITIES** | | |
| Accounts payable | 0.00 | 0.00 |
| Due to other funds | 0.00 | 0.00 |
| Balances in activities accounts | 125,939.43 | 111,862.39 |
| Increase/decrease in fund assets | 122,554.07- | 104,168.68- |
| Total Liabilities | 3,385.36 | 7,693.71 |

CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET
As of 01/31/2022

| | FISCAL YEAR 2021-2022 | FISCAL YEAR 2020-2021 |
|---|---|---|
| **ASSETS** | | |
| Unamortized bond expense | 112,455.00 | 112,455.00 |
| Land | 2,115,576.99 | 2,115,576.99 |
| Land improvements | 10,875,183.04 | 9,929,979.07 |
| Buildings | 62,269,025.90 | 62,269,025.90 |
| Building improvements | 113,041,195.93 | 99,627,086.00 |
| Construction in progress | 10,736,486.45 | 12,409,435.27 |
| Equipment and furniture | 22,411,697.96 | 21,139,954.81 |
| Depreciation | 94,918,576.32- | 87,431,050.90- |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 126,643,044.95 | 120,172,462.14 |
| **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 | 6,190,000.00 | 6,910,000.00 |
| Total Liabilities | 6,190,000.00 | 6,910,000.00 |
| Fund balance | 120,453,044.95 | 113,262,462.14 |
| Total Liabilities and Fund Balance | 126,643,044.95 | 120,172,462.14 |