

CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS
As of 12/31/2025

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
ASSETS		
Cash on hand	5,242.50	5,385.00
Cash in banks	29,540,903.27	35,641,930.50
Investments	9,474,773.88	9,279,107.38
Accounts receivable	13,694,535.53	16,727,196.98
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	54,724,353.47	63,652,809.16
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	182,054,875.22	188,305,012.73
LIABILITIES AND FUND BALANCE		
Accounts payable/current	1,877,451.43	69,433.87
Sales tax payable	1,334.67	647.20
Accrued payroll & deductions	251,744.12	521,659.37
Accrued vacation	1,824,767.75	1,693,031.72
Accrued interest payable	0.00	0.00
Deposits	113,147.50	109,592.50
Preregistrations	0.00	5,509.05
Contracts payable	0.00	0.00
Revenue bonds payable	0.00	0.00
Agency funds balance	86,307.42	76,674.55
Deferred Revenue	0.00	1,470.47-
Due to other funds	0.00	0.00
Total Liabilities	4,154,752.89	2,475,077.79
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	7,599,605.28-	7,803,801.23
Total Fund Balances	177,900,122.33	185,829,934.94
Total Liabilities and Fund Balances	182,054,875.22	188,305,012.73

CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES
As of 12/31/2025

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
State appropriations	5,641,847.10	29,320,672.01	6,115,019.16	30,680,978.30
Local taxes	58,430.11	4,151,491.10	88,125.75	6,696,933.93
Federal funds	1,241,979.52	11,629,890.84	242,250.33	12,323,851.47
Tuition and fees net of remissions	22,866.25	5,897,501.74	17,764.35	5,007,777.02
Dormitory	0.00	672,254.16	0.00	709,191.22
Cafeteria	513.98	765,964.63	0.00	801,127.70
Sale of merchandise	944,994.71	6,135,335.87	932,555.17	5,945,387.93
Other income	778,725.70	4,208,230.65	869,191.95	5,255,734.68
Bond proceeds	0.00	0.00	0.00	0.00
Interest income	16,180.87	76,963.60	16,119.24	87,475.35
Services	4,151.98	51,796.73	4,060.08	46,928.25
Transfers	25,049.85	1,380,252.09	325,286.72	1,872,647.39
Total Revenue	8,734,740.07	64,290,353.42	8,610,372.75	69,428,033.24
EXPENDITURES				
Personal services	4,675,774.63	27,816,587.44	4,580,107.00	27,092,937.75
Operating expenses	3,834,643.07	37,390,375.62	3,223,639.09	29,358,549.50
Supplies and materials	219,646.11	4,176,695.54	354,404.56	2,632,225.29
Travel	59,968.11	375,783.03	67,724.14	361,558.61
Equipment and furniture	392,127.35	2,130,517.07	169,869.90	2,178,960.86
Transfers	0.00	0.00	0.00	0.00
Total expenditures	9,182,159.27	71,889,958.70	8,395,744.69	61,624,232.01
Net Increase/Decrease In Fund Balance	447,419.20-	7,599,605.28-	214,628.06	7,803,801.23

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - BALANCE SHEET
As of 12/31/2025

	FISCAL YEAR	FISCAL YEAR
	2025-2026	2024-2025

ASSETS

Cash on hand	5,142.50	5,285.00
Cash in banks	15,101,655.14	12,860,929.22
Investments	3,400,000.00	3,400,000.00
Accounts receivable/students	7,278,644.30	6,863,960.37
Accounts receivable - outside agencies	325,413.86	5,967,006.81
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	 27,952,982.00	 30,810,875.58

LIABILITIES AND FUND BALANCE

Accounts payable/current	301,780.49-	528,392.24-
Accrued payroll & deductions	251,744.12	521,659.37
Accrued vacation	1,573,437.23	1,453,378.41
Accrued interest payable	0.00	0.00
Deposits	113,147.50	109,592.50
Preregistrations	0.00	5,509.05
Deferred Revenue	0.00	1,470.47-
Due to other funds	0.00	0.00
 Total Liabilities	 1,636,548.36	 1,560,276.62
 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	697,782.12	3,354,187.83
 Total Fund Balance	 26,316,433.64	 29,250,598.96
 Total Liabilities and Fund Balance	 27,952,982.00	 30,810,875.58

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2025

	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	26,262,131.24	6,107,728.54	25,266,435.74
Local taxes	1,880.08	17,202.93	42,050.16	3,262,782.48
Tuition net of remissions	19,127.26	5,343,224.30	17,633.18	4,470,232.03
Other income	379.28-	105,357.07	25,714.46	113,173.33
Transfers	0.00	0.00	0.00	13,082.63
Total Revenue	6,376,517.22	31,727,915.54	6,193,126.34	33,125,706.21
EXPENSES				
Personal services	4,305,669.90	25,570,247.17	4,201,855.70	24,822,790.68
Operating expenses	597,587.80	4,194,331.56	522,536.27	3,424,867.54
Supplies and materials	52,426.78	624,830.96	89,295.45	847,777.78
Travel	83,720.04	406,121.37	56,867.16	357,293.20
Equipment and furniture	49,260.21	234,602.36	45,034.48	318,789.18
Total Expenses	5,088,664.73	31,030,133.42	4,915,589.06	29,771,518.38
Net Increase/Decrease In Fund Balance	1,287,852.49	697,782.12	1,277,537.28	3,354,187.83

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2025

	CURRENT MONTH	2025-2026 YEAR TO DATE	2025-2026 BUDGET	BUDGET REMAINING	REMAINING BUDGET %
REVENUE					
State appropriations	6,355,889.16	26,262,131.24	0.00	26,262,131.24	*****
Local taxes	1,880.08	17,202.93	0.00	17,202.93	*****
Tuition net of remissions	19,127.26	5,343,224.30	0.00	5,343,224.30	*****
Other income	379.28-	105,357.07	0.00	105,357.07	*****
Transfers	0.00	0.00	0.00	0.00	*****
Total Revenue	6,376,517.22	31,727,915.54	0.00	31,727,915.54	*****
EXPENSES					
Personal services	4,305,669.90	25,570,247.17	56,215,971.52	30,645,724.35-	54.51-
Operating expenses	597,587.80	4,194,331.56	15,386,130.00	11,191,798.44-	72.74-
Supplies and materials	52,426.78	624,830.96	1,623,765.00	998,934.04-	61.52-
Travel	83,720.04	406,121.37	830,494.00	424,372.63-	51.10-
Equipment and furniture	49,260.21	234,602.36	562,549.00	327,946.64-	58.30-
Total Expenses	5,088,664.73	31,030,133.42	74,618,909.52	43,588,776.10-	58.42-
Net Increase/Decrease In Fund Balance	1,287,852.49	697,782.12	74,618,909.52-	75,316,691.64	100.94-

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF EXPENDITURES BY OBJECT AND PCS
As of 12/31/2025

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
EXPENDITURES BY OBJECT				
Personal services	4,305,669.90	25,570,247.17	4,201,855.70	24,822,790.68
Operating expenses	597,587.80	4,194,331.56	522,536.27	3,424,867.54
Supplies and materials	52,426.78	624,830.96	89,295.45	847,777.78
Travel	83,720.04	406,121.37	56,867.16	357,293.20
Equipment and furniture	49,260.21	234,602.36	45,034.48	318,789.18
Total Expenditures by Object	5,088,664.73	31,030,133.42	4,915,589.06	29,771,518.38
EXPENDITURES BY PCS				
Instruction	2,217,066.18	13,413,712.96	2,203,084.35	12,772,803.83
Academic support	766,087.51	4,760,192.70	794,773.27	4,911,948.78
Student support	548,288.95	3,126,124.01	455,428.58	2,868,587.09
Institutional support	958,220.82	5,835,792.33	945,727.28	5,621,320.29
Physical plant support	590,678.55	3,377,327.68	499,457.40	3,080,515.40
Student financial support	8,322.72	516,983.74	17,118.18	516,342.99
Total Expenditures by PCS	5,088,664.73	31,030,133.42	4,915,589.06	29,771,518.38

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF EXPENDITURES BY OBJECT AND PCS
As of 12/31/2025

	CURRENT MONTH	2025-2026 YEAR TO DATE	2025-2026 BUDGET	BUDGET REMAINING	REMAINING BUDGET %
EXPENDITURES BY OBJECT					
Personal services	4,305,669.90	25,570,247.17	56,215,971.52	30,645,724.35-	54.51-
Operating expenses	597,587.80	4,194,331.56	15,386,130.00	11,191,798.44-	72.74-
Supplies and materials	52,426.78	624,830.96	1,623,765.00	998,934.04-	61.52-
Travel	83,720.04	406,121.37	830,494.00	424,372.63-	51.10-
Equipment and furniture	49,260.21	234,602.36	562,549.00	327,946.64-	58.30-
Total Expenditures by Object	5,088,664.73	31,030,133.42	74,618,909.52	43,588,776.10-	58.42-
EXPENDITURES BY PCS					
Instruction	2,217,066.18	13,413,712.96	33,341,577.52	19,927,864.56-	59.77-
Academic support	766,087.51	4,760,192.70	11,906,942.69	7,146,749.99-	60.02-
Student support	548,288.95	3,126,124.01	6,430,794.74	3,304,670.73-	51.39-
Institutional support	958,220.82	5,835,792.33	14,564,904.68	8,729,112.35-	59.93-
Physical plant support	590,678.55	3,377,327.68	7,224,117.89	3,846,790.21-	53.25-
Student financial support	8,322.72	516,983.74	1,150,572.00	633,588.26-	55.07-
Total Expenditures by PCS	5,088,664.73	31,030,133.42	74,618,909.52	43,588,776.10-	58.42-

CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND
As of 12/31/2025

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
ASSETS		
Cash in banks	8,716,023.00-	7,726,400.97-
Investments	2,404,791.80	2,237,637.66
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	1,820,887.51-	1,502,011.32-
LIABILITIES AND FUND BALANCE		
Accounts payable/current	8,372.31	50,310.17-
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	8,372.31	50,310.17-
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	5,655,166.17-	2,582,008.29-
Total Fund Balance	1,829,259.82-	1,451,701.15-
Total Liabilities and Fund Balance	1,820,887.51-	1,502,011.32-

CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2025

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
Local taxes	56,518.89	4,134,095.39	45,645.25	3,397,019.24
Interest income	12,555.60	69,673.22	12,343.17	79,881.72
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	69,074.49	4,203,768.61	57,988.42	3,476,900.96
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	1,018,977.29	9,613,379.06	1,013,370.09	5,982,210.30
Supplies and materials	11,826.97	76,592.86	8,340.83	46,466.62
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	77,977.14	168,962.86	0.00	30,232.33
Total Expenses	1,108,781.40	9,858,934.78	1,021,710.92	6,058,909.25
Total Increase/Decrease In Fund Balance	1,039,706.91-	5,655,166.17-	963,722.50-	2,582,008.29-

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET
As of 12/31/2025

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
ASSETS		
Cash in banks	15,593,337.89	15,768,385.48
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	15,594,014.89	15,829,608.81
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	164,185.61-	30,624.79-
Total Fund Balance	15,376,905.72	15,612,499.64
Total Liabilities and Fund Balance	15,594,014.89	15,829,608.81

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2025

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
Local taxes	31.14	192.78	430.34	37,132.21
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	31.14	192.78	430.34	37,132.21
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	5,916.65	164,378.39	0.00	63,492.86
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	5,916.65	164,378.39	0.00	67,757.00
Total Increase/Decrease In Fund Balance	5,885.51-	164,185.61-	430.34	30,624.79-

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET

As of 12/31/2025

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
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ASSETS

Cash on hand	0.00	0.00
Cash in banks	10,733,584.16-	10,907,877.05-
Investments	2,226,621.44	2,183,153.90
Accounts receivable	3,347,708.63	3,535,743.44
Inventories	163,769.07	170,382.50
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	4,995,485.02-	5,018,597.21-

LIABILITIES AND FUND BALANCE

Accounts payable/current	2,010,682.68	467,821.00
Sales tax payable	1,321.70	615.58
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	2,177,886.71	624,751.70
Beginning fund balance/ Unencumbered	148,851.09-	1,103,371.41-
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	7,024,520.64-	4,539,977.50-
Total Fund Balance	7,173,371.73-	5,643,348.91-
Total Liabilities and Fund Balance	4,995,485.02-	5,018,597.21-

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2025

	THIS MONTH	YEAR TO DATE	THIS MONTH	YEAR TO DATE
	THIS YEAR	2025-2026	LAST YEAR	2024-2025

REVENUE

Dorm operations	0.00	672,254.16	0.00	709,191.22
Service fund	2,682.05	59,135.46	2,415.85-	48,320.12
Tuition and fees	1,056.94	495,141.98	2,547.02	489,224.87
Cafeteria	0.00	764,127.20	0.00	800,295.74
Sales of merchandise	91,243.61	759,468.98	71,295.45	917,557.61
Intra-college sales	933,163.24	5,727,740.05	919,388.30	5,547,672.37
Services	4,151.98	51,796.73	4,060.08	46,928.25
Other income	236,945.57	1,552,160.04	166,334.39	1,755,822.91
Transfers	18,515.38	122,717.62	323,058.61	598,222.35
Total Revenue	1,287,758.77	10,204,542.22	1,484,268.00	10,913,235.44

EXPENSES

Personal services	237,594.63	1,463,012.23	215,963.20	1,341,448.44
Operating expenses	1,331,447.03	11,216,482.67	1,474,420.27	11,386,567.29
Supplies	54,499.53	2,036,040.70	66,614.24	351,430.16
Reuse and resale	99,704.78	1,281,053.92	168,346.89	1,197,711.89
Travel	24,593.68-	56,193.46-	7,423.41	25,620.07-
Capital outlay	73,250.76	1,288,666.80	17,239.15	1,201,675.23
Scholarships	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00

Total Expenses	1,771,903.05	17,229,062.86	1,950,007.16	15,453,212.94
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Net Increase in Fund Balance	484,144.28-	7,024,520.64-	465,739.16-	4,539,977.50-
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CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET
As of 12/31/2025

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
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ASSETS

Cash on Hand	100.00	100.00
Cash in banks	11,645,229.76	17,857,357.26
Accounts receivable	7,115,955.27-	6,236,530.01-
Prepaid expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	4,529,374.49	11,620,927.25

LIABILITIES AND FUND BALANCE

Accounts payable/current	82,717.77-	79,040.93-
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	5,457,966.36-	2,646,391.68-
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	4,405,322.90	10,761,826.47
Total Fund Balance	9,987,340.85	14,267,318.93
Total Liabilities and Fund Balance	4,529,374.49	11,620,927.25

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2025

	THIS MONTH THIS YEAR	YEAR TO DATE 2025-2026	THIS MONTH LAST YEAR	YEAR TO DATE 2024-2025
REVENUE				
State funds	714,042.06-	3,053,234.27	7,290.62	5,416,606.56
Federal funds	1,241,979.52	11,629,890.84	242,250.33	12,323,851.47
Other income	463,542.81	2,173,756.09	619,810.06	2,845,846.23
Transfers	6,534.47	6,534.47	2,228.11	23,342.41
Total Revenue	998,014.74	16,863,415.67	871,579.12	20,609,646.67
EXPENSES				
Personal services	132,510.10	783,328.04	162,288.10	928,698.63
Operating expenses	826,659.98	11,068,224.50	99,551.83	8,107,749.51
Supplies and materials	1,097.07	142,400.06	16,442.60	161,631.60
Travel	841.75	25,855.12	3,433.57	29,885.48
Equipment and furniture	191,639.24	438,285.05	103,451.27	619,854.98
Transfers	0.00	0.00	0.00	0.00
Total Expenses	1,152,748.14	12,458,092.77	385,167.37	9,847,820.20
Net Increase/Decrease In Fund Balance	154,733.40-	4,405,322.90	486,411.75	10,761,826.47

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET
As of 12/31/2025

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
ASSETS		
Cash in banks	5,952,346.24	7,123,771.98
Investments	2,058,501.40	2,047,039.33
Accounts receivable	96,559.00-	101,392.00-
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	7,916,810.63	9,071,683.94
LIABILITIES AND FUND BALANCE		
Accounts payable current	25,258.71	41,775.04
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	25,258.71	41,775.04
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	141,162.12	840,397.51
Total Fund Balance	7,891,551.92	9,029,908.90
Total Liabilities and Fund Balance	7,916,810.63	9,071,683.94

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2025

	THIS MONTH	YEAR TO DATE	THIS MONTH	YEAR TO DATE
	THIS YEAR	2025-2026	LAST YEAR	2024-2025

REVENUE

Interest income	2,829.73	5,690.55	2,980.53	5,993.80
Cafeteria	513.98	1,837.43	0.00	831.96
Bookstore	0.00	31,990.62	0.00	20,585.99
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	1,251,000.00	0.00	1,238,000.00
Total Revenue	3,343.71	1,290,518.60	2,980.53	1,265,411.75

EXPENSES

Personal services	0.00	0.00	0.00	0.00
Operating expenses	54,054.32	1,133,579.44	113,760.63	393,662.00
Supplies and materials	90.98	15,777.04	5,364.55	27,207.24
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	0.00	4,145.00	4,145.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	54,145.30	1,149,356.48	123,270.18	425,014.24
Net Increase/Decrease In Fund Balance	50,801.59-	141,162.12	120,289.65-	840,397.51

CENTRAL COMMUNITY COLLEGE

AGENCY FUND BALANCE SHEET

As of 12/31/2025

	FISCAL YEAR 2025-2026	FISCAL YEAR 2024-2025
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ASSETS

Cash in banks	769.83	3,909.92
Due from other funds	0.00	0.00
Total Assets	769.83	3,909.92

LIABILITIES

Accounts payable	0.00	0.00
Due to other funds	0.00	0.00
Balances in activities accounts	86,307.42	76,674.55
Increase/decrease in fund assets	85,537.59-	72,764.63-
Total Liabilities	769.83	3,909.92

CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET
As of 12/31/2025

	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