

Board of Trustees Meeting

Monday, February 26, 2024 5:00 PM

President's Addition Room 257, 2221 Campus Drive, Concordia, KS 66901

1. **ITEM NO:** **1**
AGENDA ITEM: **Call to Order – 5:00 pm**
ITEM TYPE:
COMMENT:

2. **ITEM NO.** **2**
AGENDA ITEM: **Pledge of Allegiance**
ITEM TYPE:
COMMENT:

3. **ITEM NO.** **3**
AGENDA ITEM: **Adopt Agenda**
ITEM TYPE: **Decision**
COMMENT:

Parliamentary rules recommend the adoption of the Agenda.

RECOMMENDED ACTION:
Adopt the Agenda for the February 26, 2024 Board of Trustees meeting.

4. **ITEM NO.** **4**
AGENDA ITEM: **Guests' Comments**
ITEM TYPE:
COMMENT:

5. **ITEM NO:** **5**
AGENDA ITEM: **Introductions and Highlights**
ITEM TYPE:
COMMENT:

- A. Women's Basketball Team**
- B. Men's Basketball Team**

6. **ITEM NO:** **6**
AGENDA ITEM: **Consent Agenda**

ITEM TYPE: Decision

COMMENT:

A. Approval of Minutes of the January 22, 2024 meeting. The minutes of the regular meeting of January 22, 2024 are enclosed.

B. Treasurer's Report. The Treasurer's Report as of January 31, 2024 shows a balance of \$17,597,529.06 at Central National Bank.

C. Purchasing and Payment of Claims. The purchase orders are enclosed or are available from the Clerk of the Board.

- 1) The A List**
- 2) The B List**

D. Personnel

- 1) Contract Renewal Recommendations for Wrestling Coaches**

RECOMMENDED ACTION:

Approve the items included in the Consent Agenda as presented.

7. ITEM NO. 7
AGENDA ITEM: Reports
ITEM TYPE: Information
COMMENT:

- A. President's Message**
- B. Interim Vice President for Academic Affairs**
- C. Vice President for Administrative Services**
- D. Vice President for Student Services**
- E. Meetings Trustees Attended**

8. **ITEM NO: 8**
AGENDA ITEM: Discussion Items
ITEM TYPE: Discussion
COMMENT:
A. Policy E19 - Military Leave of Absence
B. Policy D7 - Degrees and Certificates

9. **ITEM NO: 9**
AGENDA ITEM: Action Items
ITEM TYPE: Decision
COMMENT:
A. Accept the 2022-2023 Audit. Neil Phillips with Jarred, Gilmore and Phillips, P.A. presented the 2022-2023 Audit for discussion at the January 22, 2024 meeting. The audit is brought to this meeting for acceptance.
RECOMMENDED ACTION: Accept the 2022-2023 Audit.

B. Approval of Instructional Technology and Equipment in the Technical Education and Innovation Center
RECOMMENDED ACTION: Approve the purchase from CDW-G in the amount of \$86,822.88 and authorize payment from Fund 63 – Building Fund.

C. Approval of the Digital Sign on Highway 81 and Lincoln Drive
RECOMMENDED ACTION: Approve the bid from Mega LED Technology in the amount of \$283,128.40 and authorize payment from Fund 63 - Building Fund.

D. MOU approval with North Central Kansas Medical Center for a Digital Sign
RECOMMENDED ACTION: Approve the MOU with North Central Kansas Medical Center for shared

cost of the digital sign, with a term of five-years, in the amount of \$141,564.20.

10. ITEM NO: 10
AGENDA ITEM: Other
ITEM TYPE:
COMMENT:

11. ITEM NO: 11
AGENDA ITEM: Executive Session
ITEM TYPE: Executive Session
COMMENT:
A. Negotiations

12. ITEM NO: 12
AGENDA ITEM: Adjournment
ITEM TYPE:
COMMENT:

Cloud County Community College

BOARD OF TRUSTEES

January 22, 2024

Present: Dave Garnas, Amber Hanson, Richard Hubert, Kevin Muff, Jesse Pounds, Kevin Pounds, President Amber Knoettgen, Dr. Brandon Galm, Caesar Wood, Brandt Hutchinson and Samantha Pounds – Board Clerk.

Others Present:

Toby Nosker – KNCK, Jim Lowell – Blade Empire, Chris Wilson, Jennifer Zabokrtsky, Stefanie Perret, Jessica LeDuc, Heather Gennette, Stephanie Downie, Tom Roberts, Cindy Lamberty, and Neil Phillips – Jarred, Gilmore, and Phillips P.A.

-
- I. The meeting was called to order by Chairman Jesse Pounds at **5:01** pm in Room 257 of the President’s Addition.
 - II. **Pledge of Allegiance**
 - III. **Adoption of the Agenda** – Dave Garnas moved and Kevin Pounds seconded to amend the agenda to remove Band and Choir Students from introductions and highlights and to remove the IT Technician under personnel due to not being available. Motion passed.
 - IV. **Guest Comments:** None
 - V. **Introductions and Highlights**
 - A. **2022-2023 Audit - Neil Phillips with Jarred, Gilmore, and Phillips P.A.**

Neil Phillips with Jarred, Gilmore, and Phillips P.A. presented the 2022-2023 Audit. The audit will be brought back to the January Board of Trustee’s meeting for approval.
 - VI. **Consent Agenda** – Richard Hubert moved and Amber Hanson seconded to approve the Consent Agenda which includes the minutes of the December 19, 2023 regular board meeting; minutes of the January 10, 2024 special board meeting; Treasurer’s Report; Purchasing and Payment of Claims; Policy F4 – Crisis Management. Motion passed.

VII. Reports:

- A. President - Amber Knoettgen** – Opened her report with the mission statement and guiding values. She reminded us of the role and impact the College has within the community.
- 1) *President's Updates* – A Campus Community Meeting was held on Friday, January 19th with nearly 65 in attendance. Amber will be attending Governor Kelly's Kansas Day Reception with Heather Gennette on Monday, January 29th. Amber also attended the Weekly KACC President's meetings, KBOR meetings on January 17th, Donuts with Legislators and KBOR Mid-Year Retreat on January 18th, and the Chair and Vice-Chair meeting on January 19th.
 - 2) *Marketing* – Marketing has been working on a number of press releases this month including honor rolls, fall certificate recipients, the economic impact study, Homecoming/Hall of Fame, and the Ndada Mandela Cook Series event. The social media posts about the honor roll reached nearly 10,000 people.
 - 3) *Foundation* – The Foundation has been working on the Alumni Day events scheduled for this Saturday, January 27th. The day will include a brunch at Jitters Coffeehouse, pep rally, tours, and the basketball games. The End of Year campaign was a huge success raising more than \$146,760. This included contributions to the annual fund, scholarships, and the Technical Education and Innovation Center. The Foundation has awarded \$144,000 in scholarships for the 2024-2025 academic year and is working on the Dane G. Hansen grant for the second part of the Pyxis equipment for the Nursing department.
 - 4) *Athletics* – The Track and Field teams competed this past weekend at the Washburn University Rust Buster Classic. The women finished 2nd as a team and the men finished 5th against 21 other teams from NCAA Division I, II, the NAIA, and NJCAA. A total of 21 national qualifying marks were set and one meet record at the event. The Women's Basketball team has won five of their past six games including a 77-66 win this past Saturday against NW KS Tech to improve to 11-6 overall and 7-5 in the KJCCC. The Men's Basketball team currently holds an 8-4 record in the KJCCC following an 86-75 win over NW KS Tech on Saturday. The T-Birds were the only team to defeat top-10 Cowley in the first 12 games of the KJCCC season and currently are in 5th place in the 13-team KJCCC. The Wrestling team had their home opening duals last Wednesday, falling to #10 ranked NW KS Tech and #11 ranked Labette. The T-Birds are at #2 Pratt this evening for a KJCCC dual before hosting Cowley on Wednesday night. The Baseball team was picked 2nd in the KJCCC West Division Preseason poll. CCCC's season opener is on Thursday,

February 8th at Kansas Wesleyan JV before hosting their home opener on Friday, February 9th with a doubleheader against Des Moines Area Community College. The Softball team was picked to finish 9th in the KJCCC Division II Softball Preseason poll. The T-Birds will look to continue the momentum built last season under second-year head coach Ed Deugan after earning their most wins since the 2018 season by winning 20 games last year.

- 5) *Upcoming Meetings and Events* – Negotiations Training scheduled for January 31st and the monthly KBOR Meetings scheduled for February 14th-15th.

B. Interim Vice President for Academic Affairs - Dr. Brandon Galm

- 1) Faculty started back on January 16th and the first day of classes began on January 18th. Danae Buschkoetter, welding instructor, was recognized as one of the “30 Under 30” by the Society of Manufacturing Engineers. Last November, a profile on Danae was published in a special issue of SME’s magazine. Concordia student Brooklynn McCormick was automatically nominated for PTK’s All-Kansas Team due to her academic performance. Brandon encouraged everyone to attend the Cook Series event being held at the Brown Grand tonight where Nelson Mandela’s grandson, Ndaba Mandela, will be presenting his program, “From Prisoner to President: The Mandela Legacy Lives On.” 20 Community Education classes are scheduled for this spring semester. Kelly Cook is looking for people to teach “iPhone for Seniors” and “American Sign Language” classes in Concordia. Applications for admissions for Fall 2024 are currently open for our Nursing program. A “Be the Match” bone marrow transplant drive is being held in collaboration with Student Services to support Nursing student Abbie Floyd, who is currently hospitalized with AML. Nursing received their 2023 NCLEX report and finished the year with a 90% pass rate for first-time test takers. These results aren’t official until after KSBN’s March meeting, but an unofficial report was received.
- 2) During January alone, the Geary County Campus netted 34 new enrollments and 279 additional credit hours.

C. Vice President for Administrative Services – Caesar Wood

- 1) *Finance/Reports Updates* – The business office staff are working on end-of-year tax statements including W2’s, 1099, and 1098T’s. Neil Phillips presented the audit to our audit and finance committee and presented to the entire board tonight. The college received payment in January for the local ad valorem tax and state operating grant allocation.
- 2) *Information Technology* – We interviewed for the IT technician position last week and we are in the process of checking references. The IT staff will be

working on improving passwords and access for all faculty and staff as part of improving our cyber security process. This went into effect on January 3rd.

- 3) *Residence Life* – There will be 252 students living on-campus for the spring 2024 semester and last spring we had 253 students in housing. We had 266 in the fall semester, so we lost 14 students between semesters.
- 4) *Facilities Updates* – The sewer repair and cleanout was completed in the President’s Addition in December by Hoods Heating, Air, Plumbing, and Electric. We are working to repair the O/A air intake and fire dampers to correct the negative air concern in the facility. The burned-out gym lights were replaced, a wrestling light was installed, and the inside seals in the skylights were resealed in December.
- 5) *Technical Education and Innovation Center* – The project is 62.17% complete with no delays and no injuries have occurred at the constructions site. Area A is scheduled to be completed May 28th. Area B is scheduled to be completed June 11th. Area C is scheduled to be completed on July 17th. The substantial completion date is still on schedule for July 17th which is great news.

D. Vice President for Student Services – Brandt Hutchinson

- 1) *Admissions* – Admissions has been calling students on the drop list to encourage payment arrangements for the spring semester. They are also in the process of cross training all admissions staff to process applications, enter transcripts, and ‘push’ students efficiently. Health Professionals Visit day has been rescheduled for March 7th. There were originally 12 schools scheduled with 142 students.
- 2) *Financial Aid* – Suzi Knoettgen, Director of Financial Aid, is retiring and her last day is January 31st. They are in the process of cross training and assisting students with their Spring 2024 Financial Aid.
- 3) *Student Records* – There were 83 Certificates and 31 Degrees conferred for fall.
- 4) *Retention* – Zoe Merz ran probation and suspension, notified students, and supported appeals in December and January. There was a new Student Orientation held on January 17th with approximately 20 students in attendance.
- 5) *Mental Health* – Aubrey Anderson has been preparing accommodation letters and counseling services for the spring semester.
- 6) *Other* – Brandt has been assisting international students with insurance, travel accommodations, TB testing, health department communication, appointments with NCK Medical Center. Britni Tremblay, Carleen Nordell, and Daniel Hill are setting up meetings to organize international travel accommodations and communications for future semesters.

E. Meetings the Board Members attended

- 1) Richard Hubert attended the CloudCorp meeting this month.
- 2) Dave Garnas attended the Community Foundation for Cloud County meeting this month.
- 3) Jesse Pounds attended the CloudCorp meeting this month.

VIII. Discussion Items: None**IX. Action Items****A. Waiver of Policies on Alcohol on Campus**

Dave Garnas moved and Kevin Pounds seconded to waive Policies C7 and E4 to allow the consumption of alcoholic liquor in Arley Bryant Gymnasium at Cloud County Community College on April 19th, 20th and 21st, 2024 for the Cloud County Community College Foundation Scholarship Auction on April 20th. Motion passed.

B. Approval of Advanced Pediatric Simulator for the Technical Education and Innovation Center

Stefanie Perret shared that the pediatric simulator, HAL, would add to our 'family' of simulators. This will imitate a 4–6-year-old child and will be our highest fidelity simulator meaning it will have facial expressions, cry tears, and have a lot of movement. HAL will use the same IT infrastructure that the other simulators use. However, HAL is that much more advance and will be more mobile than the others allowing the Nursing department to take him to recruitment events. This is unique to our program within our region of North Central Kansas and will allow for increased partnerships with our area hospitals. Stefanie shared that this brings an avenue to not only support academic learning but giving the most hands-on training.

Kevin Muff asked if this would make our other simulators obsolete since the new one is more advanced. Stefanie explained that each simulator has their own functions that bring different training to the classroom. If we don't stay current with technology, then we are not preparing our students in the best way to practice on a national platform. Kevin continued by sharing that the Nursing Program is a foundational cornerstone of what we do here, so this is great way to enhance not only the equipment, but our Nursing program overall.

Amber continued the discussion by stating that this was a big part of the manifestation of the Technical Education and Innovation Center. The current facilities for the Nursing program did not match the stature and the direction of

where the program is going. It will be great to have a more official simulation lab and skills area at the caliber of students and faculty that we have here.

Kevin Pounds asked if the college will be reaching out to the hospitals in the area to let them know that we have these simulators to bring their nurses for retraining. Stefanie continued that we are currently utilizing those partnerships with clinical sites and the area hospitals to send their staff to use our equipment while also working with healthcare pathways for high schools to give exposure to our program in the local high schools and a gateway to Cloud. Dave Garnas said that this is all about helping find recruitment tools and technology is a huge part of that.

Dave Garnas moved and Kevin Pounds seconded to approve the sole source purchase of the Advanced Pediatric HAL Simulator in the amount of \$60,625.28 and authorize payment from Fund 63 - Building Fund. Motion passed.

X. Other: None

XI. Executive Session: None

XII. Adjournment

Amber Hanson moved and Kevin Pounds seconded to adjourn the meeting at 6:02 pm. Motion passed.

Samantha Pounds, Clerk of the Board
Cloud County Community College
Board of Trustees

**Board of Trustees
Cloud County Community College
Concordia, Kansas
January 2024**

General Fund

December 31, 2023	\$15,637,579.31
Receipts	\$5,378,970.26
Disbursements Paid and Returned	\$3,294,900.44
January 31, 2024	\$17,721,649.13
Outstanding Warrants	\$124,120.07
Balance on Hand Central National Bank	\$17,597,529.06

Respectfully Submitted:


By: 
Caesar Wood, Treasurer

**Board of Trustees
Cloud County Community College
Concordia, Kansas
January 2023**

General Fund

December 31, 2022	\$15,636,425.23
Receipts	\$7,486,543.16
Disbursements Paid and Returned	\$1,482,854.59
January 31, 2023	\$21,640,113.80
Outstanding Warrants	\$108,935.88
Balance on Hand Central National Bank	\$21,531,177.92

Respectfully Submitted:

By: 
Caesar Wood, Treasurer

STATEMENT OF REVENUES AND EXPENSES

January 2024

January 2023

REVENUES

	Budget	Current	Variance	Current/Budget	Change from prior year	% change	Budget	Current	Variance	Current/Budget
Tuition	2,510,200.00	1,206,694.20	-1,303,505.80	0.48	25,243.92	2.14%	2,574,000.00	1,181,450.28	-1,392,549.72	0.46
Student Fees	423,500.00	82,590.00	-340,910.00	0.20	-19,267.00	-18.92%	432,025.00	101,857.00	-330,168.00	0.24
State Operating Grant	4,231,653.00	4,231,683.00	30.00	1.00	-196,525.00	0.00%	4,428,208.00	4,428,208.00	0.00	1.00
Ad Valorem Tax	3,333,890.00	2,008,399.35	-1,325,490.65	0.60	53,920.00	0.00%	3,209,426.00	1,954,479.35	-1,254,946.65	0.61
MRP Funds	-17,564.38	-14,443.00	3,121.38	0.82	-1,359.06	0.00%	-19,191.30	-13,083.94	6,107.36	0.68
Vehicle Property Tax	259,215.15	163,664.07	-95,551.08	0.63	-2,378.04	0.00%	256,584.42	166,042.11	-90,542.31	0.65
Delinquent Tax	41,062.68	24,838.53	-16,224.15	0.60	2,894.94	0.00%	49,362.95	27,733.47	-21,629.48	0.56
Tax-in-Process	97,726.50	106,178.75	13,452.25	1.15	13,452.25	0.00%	113,300.35	92,726.50	-20,573.85	0.82
Interest Income	506,000.00	435,501.07	-64,498.93	0.87	111,159.43	34.27%	140,000.00	324,341.64	184,341.64	2.32
Other Revenue	125,000.00	19,100.80	-105,899.20	0.15	18,733.77	0.00%	125,000.00	367.03	-124,632.97	0.00
SB155	346,580.00	0.00	-346,580.00	0.00	0.00	0.00%	300,000.00	0.00	0.00	0.00
Total Operating Revenues	11,846,267.95	8,264,206.77	-3,582,056.18	0.70	85.33	0.00%	11,608,715.42	8,264,121.44	-3,044,593.98	0.71
Auxiliary Enterprise Revenue	3,534,032.00	2,320,173.91	-1,213,858.09	0.66	239,439.69	11.51%	2,776,000.00	2,080,734.22	-695,265.78	0.75
Total Revenue	15,380,299.95	10,584,380.68	-4,795,919.27	0.69	239,525.02	2.32%	14,384,715.42	10,344,855.66	-4,039,859.76	0.72

EXPENSES

	Budget	Current	Variance	Current/Budget	Change from prior year	% change	Budget	Current	Variance	Current/Budget
General	3,798,595.32	1,602,901.07	-2,195,694.25	0.42	18,691.18	1.18%	3,801,379.18	1,584,209.89	-2,217,169.29	0.42
Instruction	592,619.08	250,712.42	-341,906.66	0.42	-53,965.00	-17.71%	602,909.96	304,677.42	-298,232.54	0.51
Academic Support	2,195,513.54	1,236,716.07	-958,797.47	0.56	149,778.15	13.78%	2,107,992.44	1,086,937.92	-1,021,054.52	0.52
Student Services	2,149,258.00	1,239,681.63	-909,576.37	0.58	81,642.82	7.05%	2,097,182.16	1,158,038.81	-939,143.35	0.55
Institutional Support	765,324.13	393,115.05	-372,209.08	0.51	18,792.76	5.02%	716,248.41	374,322.29	-341,926.12	0.52
Plant Operations	1,892,270.00	1,275,814.50	-616,455.50	0.67	90,303.79	7.62%	1,853,770.00	1,185,510.71	-668,259.29	0.64
Employee Benefits	25,000.00	0.00	-25,000.00	0.00	0.00	0.00%	25,000.00	0.00	-25,000.00	0.00
Campus Enhancements	413,825.00	209,020.09	-204,804.91	0.51	-14,867.23	-6.64%	401,296.56	223,887.32	-177,409.24	0.56
Geary County Campus	11,832,405.07	6,207,960.83	-5,624,444.24	0.52	290,376.47	4.91%	11,605,778.71	5,917,584.36	-5,688,194.35	0.51
Total Operating Expenses	3,162,204.00	1,524,641.04	-1,637,562.96	0.48	425,430.29	38.70%	2,769,818.39	1,099,210.75	-1,670,607.64	0.40
Auxiliary Enterprise Expenses	14,994,609.07	7,732,601.87	-7,262,007.20	0.52	715,806.76	10.20%	14,375,597.10	7,016,795.11	-7,358,801.99	0.49
Total Expenditures	13,857.88	2,056,245.94	2,056,245.94	0.15	2,936.71	21.20%	14,390,194.29	7,019,811.86	-7,370,382.43	0.49
Operating Surplus (Deficit)	385,685.88	2,851,778.81	2,466,092.93	0.74	9,118.32	2.37%	3,328,060.55	3,328,060.55	0.00	1.00
Fund Increase (Decrease)	4,398,061.77	4,398,061.77	0.00	1.00	0.00	0.00%	7,116,668.03	7,116,668.03	0.00	1.00
Beginning Fund Balance	4,783,747.65	7,249,840.58	2,466,092.93	1.53	7,125,786.35	149.14%	10,444,728.58	10,444,728.58	0.00	1.00

AUXILIARY FUNDS REPORT
January 2024

	<u>January 2024</u>	<u>January 2023</u>	<u>June 2023</u>
<u>ACTIVITY FEE SCHOLARSHIP - FUND 81</u>			
Beginning Fund Balance	447,276.87	1,804,273.57	1,804,273.57
YTD Income	883,262.00	638,815.00	929,648.00
YTD Expenditures	<u>100,200.00</u>	<u>0.00</u>	<u>2,286,644.70</u>
Ending Fund Balance	1,230,338.87	2,443,088.57	447,276.87
=====			
<u>CHILDREN'S CENTER - FUND 82</u>			
Beginning Fund Balance	61,814.01	37,413.03	37,413.03
YTD Income	105,874.53	156,385.93	257,450.89
YTD Expenditures	<u>102,356.82</u>	<u>135,181.68</u>	<u>233,049.91</u>
Ending Fund Balance	65,331.72	58,617.28	61,814.01
=====			
<u>BOOKSTORE - FUND 83</u>			
Beginning Fund Balance	804,911.45	957,776.50	957,776.50
YTD Income	332,902.59	252,397.22	484,615.03
YTD Expenditures	<u>281,862.19</u>	<u>285,057.87</u>	<u>637,480.08</u>
Ending Fund Balance	855,951.85	925,115.85	804,911.45
=====			
<u>CAMPUS HOUSING - FUND 85</u>			
Beginning Fund Balance	1,022,945.09	2,176,302.86	2,176,302.86
YTD Income	865,988.00	930,951.99	1,747,006.02
YTD Expenditures	<u>963,142.63</u>	<u>606,889.39</u>	<u>2,900,363.79</u>
Ending Fund Balance	925,790.46	2,500,365.46	1,022,945.09
=====			
<u>FOOD SERVICE - FUND 86</u>			
Beginning Fund Balance	235,776.33	216,930.37	216,930.37
YTD Income	30,185.46	29,784.65	56,159.84
YTD Expenditures	<u>35,018.23</u>	<u>23,598.43</u>	<u>37,313.88</u>
Ending Fund Balance	230,943.56	223,116.59	235,776.33
=====			
<u>CAMPUS PATROL - FUND 88</u>			
Beginning Fund Balance	0.00	32,421.74	32,421.74
YTD Income	101,020.00	70,640.00	72,702.70
YTD Expenditures	<u>42,061.17</u>	<u>48,483.38</u>	<u>105,124.44</u>
Ending Fund Balance	58,958.83	54,578.36	0.00
=====			
<u>LAUNDRY FACILITY - FUND 89</u>			
Beginning Fund Balance	60,444.38	55,836.94	55,836.94
YTD Income	941.33	1,759.43	4,607.44
YTD Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Fund Balance	61,385.71	57,596.37	60,444.38
=====			
<u>TOTAL AUXILIARY FUNDS</u>			
Beginning Fund Balance	2,633,168.13	5,280,955.01	5,280,955.01
YTD Income	2,320,173.91	2,080,734.22	3,552,189.92
YTD Expenditures	<u>1,524,641.04</u>	<u>1,099,210.75</u>	<u>6,199,976.80</u>
Ending Fund Balance	3,428,701.00	6,262,478.48	2,633,168.13
=====			

Other Unrestricted Funds:	January 2024	January 2023	June 2023
<u>CE NON CREDIT - FUND 13</u>			
Beginning Fund Balance	162,083.61	144,262.14	144,262.14
YTD Income	13,662.00	22,913.00	22,821.47
YTD Expenditures	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>
Ending Fund Balance	175,745.61	167,175.14	162,083.61
=====			
<u>CONTINGENCY FUND - FUND 50</u>			
Beginning Fund Balance	50,000.00	50,000.00	50,000.00
YTD Income	0.00	0.00	28,125.00
YTD Expenditures	<u>0.00</u>	<u>28,125.00</u>	<u>28,125.00</u>
Ending Fund Balance	50,000.00	21,875.00	50,000.00
=====			
<u>BOARD OF TRUSTEES FUND - FUND 51</u>			
Beginning Fund Balance	12,126,175.93	884,963.09	884,963.09
YTD Income	0.00	6,562,353.00	11,727,853.00
YTD Expenditures	<u>3,188,833.33</u>	<u>0.00</u>	<u>486,640.16</u>
Ending Fund Balance	8,937,342.60	7,447,316.09	12,126,175.93
=====			
<u>HEALTH INSURANCE FUND - FUND 52</u>			
Beginning Fund Balance	322,630.36	322,630.36	322,630.36
YTD Income	0.00	0.00	0.00
YTD Expenditures	0.00	0.00	0.00
Ending Fund Balance	322,630.36	322,630.36	322,630.36
=====			
<u>INSURANCE DEDUCTIBLE FUND - FUND 53</u>			
Beginning Fund Balance	56,347.36	50,000.00	50,000.00
YTD Income	0.00	75,000.00	237,165.85
YTD Expenditures	<u>144,857.92</u>	<u>0.00</u>	<u>230,818.49</u>
Ending Fund Balance	(88,510.56)	125,000.00	56,347.36
=====			
<u>TURBINE REPAIR FUND - FUND 60</u>			
Beginning Fund Balance	1,263.73	194.15	194.15
YTD Income	20,000.00	20,000.00	20,000.00
YTD Expenditures	<u>14,400.00</u>	<u>15,319.73</u>	<u>18,930.42</u>
Ending Fund Balance	6,863.73	4,874.42	1,263.73
=====			
<u>CAPITAL OUTLAY - FUND 61</u>			
Beginning Fund Balance	971,371.46	875,982.06	875,982.06
YTD Income	662,527.80	349,191.15	561,122.69
YTD Expenditures	<u>605,833.55</u>	<u>54,749.40</u>	<u>465,733.29</u>
Ending Fund Balance	1,028,065.71	1,170,423.81	971,371.46
=====			
<u>REVENUE BOND FUND - FUND 62</u>			
Beginning Fund Balance	392,016.93	388,631.93	388,631.93
YTD Income	0.00	0.00	321,978.75
YTD Expenditures	<u>299,844.68</u>	<u>293,420.00</u>	<u>318,593.75</u>
Ending Fund Balance	92,172.25	95,211.93	392,016.93
=====			
<u>BUILDING DEVELOPMENT - FUND 63</u>			
Beginning Fund Balance	57,963.11	86,072.19	86,072.19
YTD Income	671,871.76	29,318.00	59,926.00
YTD Expenditures	<u>338,926.63</u>	<u>10,590.08</u>	<u>88,035.08</u>
Ending Fund Balance	390,908.24	104,800.11	57,963.11
=====			
<u>GEARY BUILDING FEE- FUND 65</u>			
Beginning Fund Balance	2,460.00	2,936.25	2,936.25
YTD Income	11,440.00	11,580.00	26,900.00
YTD Expenditures	<u>11,568.75</u>	<u>12,513.75</u>	<u>27,376.25</u>
Ending Fund Balance	2,331.25	2,002.50	2,460.00
=====			
<u>ACTIVITY ACCOUNTS - FUND 73</u>			
Beginning Fund Balance	1,513,562.61	1,419,027.53	1,419,027.53
YTD Income	1,007,596.47	750,693.00	2,506,221.87
YTD Expenditures	<u>1,711,155.97</u>	<u>1,541,812.64</u>	<u>2,411,686.79</u>
Ending Fund Balance	810,003.11	627,907.89	1,513,562.61
=====			

January 2024

11	General Fund Cash	1,974,524.91
12	Vocational Fund Cash	388,185.18
13	CE Non Credit	175,745.61
15	Employee Benefits	0.00
20	**Direct Loan	0.00
21	Federal Work Study	0.00
22	**Federal SEOG	0.00
23	ABE Grant	9,942.68
24	**Federal Pell Grant	30,159.72
25	Department of Energy 2010 Grant	0.00
26	Technology Grant	16,824.00
27	HEERF Funds-CARES Act	0.00
28	KS Promise Scholarship	424.00
29	USDA Solar Energy Grant	0.00
30	KBOR-Food Pantry	0.00
31	JLIST Grant	0.00
32	KBOR-Nursing Grant	62,736.00
33	SPARK Funds-Cloud and Geary Co	0.00
34	Trio SSS	-8,085.00
35	Program Improvement	-3,276.00
36	Internship Grant	0.00
37	WIOA Grant	0.00
50	Contingency Fund	50,000.00
51	Board of Trustees Fund	8,937,342.60
52	Health Insurance Fund	322,630.36
53	Insurance Deductible Fund	-88,510.56
60	Turbine Repair Fund	6,863.73
61	Capital Outlay	1,028,065.71
62	Revenue Bond Fund	92,172.25
63	Building Fund	390,908.24
65	Geary Co. Facility Use Fee	2,331.25
66	Inactive Fund	0.00
73	Activity Accounts	810,003.11
81	Activity Fee Scholarship	1,230,338.87
82	Children's Center	65,331.72
83	Bookstore	855,951.84
84	Inactive Fund	0.00
85	Campus Housing	925,790.46
86	Food Service	230,943.56
87	Inactive Fund	0.00
88	Campus Patrol	58,958.83
89	Laundry Facility	61,385.71

Total - General Fund Checking Account 17,597,529.06

** Denotes separate checking account

Cloud County Community College

Board of Trustees

February 26, 2024

(A) LIST

APPROVAL OF EXPENDITURES OR TRANSFERS OF COLLEGE FUNDS OVER \$25,000.

This list contains requests for approval of expenditures or transfers of College funds over \$25,000. For some of the items listed, checks will be released prior to the next Board meeting and approval of this list by the Board at this meeting will also authorize release of the checks. The other items, orders will be prepared and the payment of claims will be approved at the next Board meeting.

Vendor	Description	Amount
Consolidated Management	Board Charges Dec 28 – Jan 3	\$0.00
	Board Charges Jan 4 – Jan 10	\$0.00
	Board Charges Jan 11 – Jan 17	\$15,091.45
	Board Charges Jan 18 – Jan 24	<u>\$21,128.03</u>
	(01-85-9100-741)	\$36,219.48

**Cloud County Community College
Board of Trustees
February 26, 2024**

(B) LIST

APPROVAL TO PAY CLAIMS

This list contains those check/claims that have had Board approval and/or met the requirements of State law and have been written.

RECOMMENDED ACTION: Approve the payment of these claims.

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144531	1/18/2024	Alliance Business Services, Inc	\$2,017.65	Fiber Broadband/Voice Over IP	01 11 6501 631	
Check Total:			\$2,017.65			
144532	1/18/2024	AT&T	\$478.48	POTS Lines Elevator	01 11 6501 631	
Check Total:			\$478.48			
144533	1/18/2024	Blade Empire Publishing Co., Inc.	\$72.00	Admissions Office Manager Ad	01 11 6109 615	
	1/18/2024	Blade Empire Publishing Co., Inc.	\$60.00	Children's Center Teacher Ad	01 11 6109 615	
	1/18/2024	Blade Empire Publishing Co., Inc.	\$78.00	IT Tech Position Ad	01 11 6109 615	
	1/18/2024	Blade Empire Publishing Co., Inc.	\$90.00	Renewable Instructor Ad	01 11 6109 615	
	1/18/2024	Blade Empire Publishing Co., Inc.	\$72.00	Science Instructor Ad	01 11 6109 615	
Check Total:			\$372.00			
144534	1/18/2024	Bomgaars Supply, Inc	\$110.28	Lunge Lines, Vet Wraps, Cinch Strap	01 12 1102 719	
Check Total:			\$110.28			
144535	1/18/2024	Brady Industries of Kansas, LLC	\$1,526.16	Janitorial Supplies	01 11 7100 708	
	1/18/2024	Brady Industries of Kansas, LLC	\$346.03	Janitorial Supplies GCC	01 11 7100 708	
Check Total:			\$1,872.19			
144536	1/18/2024	Bumper to Bumper of Concordia	\$56.31	Diesel Treatment	01 11 7300 651	
	1/18/2024	Bumper to Bumper of Concordia	\$18.52	Snowblade Repair	01 11 7300 651	
Check Total:			\$74.83			
144537	1/18/2024	Card Services	\$488.15	Credit Card Adjustment	01 73 7303 799	
	1/18/2024	Card Services	\$250.85	Facebook	01 11 6107 615	
Check Total:			\$739.00			
144538	1/18/2024	CENGAGE Learning	\$1,587.00	Interactive Human Anatomy Subscription	01 11 4101 682	
Check Total:			\$1,587.00			
144539	1/18/2024	Cloud County Cooperative Elevator As	\$503.50	Feed for Ag Unit	01 12 1102 719	
Check Total:			\$503.50			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144540	1/18/2024	Cloud County Health Department	\$201.00	TB blood tests- International Students	01 73 7394 799	
		Check Total:	\$201.00			
144541	1/18/2024	Concordia Homestore	\$35.47	Building supplies for Ag Unit	01 12 1102 649	
	1/18/2024	Concordia Homestore	\$127.32	Building supplies for Ag Unit	01 12 1102 649	
	1/18/2024	Concordia Homestore	\$412.25	Building Supplies for Ag Unit	01 12 1102 649	
	1/18/2024	Concordia Homestore	\$-402.25	Refund	01 12 1102 649	
		Check Total:	\$172.79			
144542	1/18/2024	Concordia Town and Country	\$24.99	Drill Bit for Ag Unit	01 12 1102 719	
	1/18/2024	Concordia Town and Country	\$88.33	Grounds Engine Treatment-159518	01 11 7300 649	
	1/18/2024	Concordia Town and Country	\$170.00	Grounds Shop tool charger-160099	01 11 7300 651	
	1/18/2024	Concordia Town and Country	\$75.30	Hardware for Ag Unir	01 12 1102 719	
		Check Total:	\$358.62			
144543	1/18/2024	Dell Marketing L.P.	\$985.97	Dell Laptop for Student	01 83 9100 743	
		Check Total:	\$985.97			
144544	1/18/2024	F. A. Davis Company	\$2,959.20	FA Davis - Pathophysiology Textbooks	01 83 9100 742	
	1/18/2024	F. A. Davis Company	\$247.80	FA Davis Textbooks	01 83 9100 742	
	1/18/2024	F. A. Davis Company	\$928.20	FA Davis Textbooks	01 83 9100 742	
		Check Total:	\$4,135.20			
144545	1/18/2024	Flinn Scientific, Inc.	\$304.65	classroom supplies	01 11 1121 701	
		Check Total:	\$304.65			
144546	1/18/2024	Frontier Lodging of Concordia, LLC	\$102.90	WBB recruit lodging B. Frazier 1/6/24	01 11 5511 606	
		Check Total:	\$102.90			
144547	1/18/2024	Gambino's Pizza	\$106.32	WBB meals during Christmas break 1/7/24	01 11 5511 605	
	1/18/2024	Gambino's Pizza	\$112.81	WBB meals during Christmas break 1/7/24	01 11 5511 605	
		Check Total:	\$219.13			
144548	1/18/2024	HigherEdJobs.com	\$1,233.00	3-job pack	01 11 6109 615	
		Check Total:	\$1,233.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144549	1/18/2024	Hoffman Subs, Inc	\$123.83	WBB meals during Christmas 1/3/24	01 11 5511 605	
	1/18/2024	Hoffman Subs, Inc	\$42.00	WBB pre-game sandwiches on 1/6/24	01 11 5511 605	
		Check Total:	\$165.83			
144550	1/18/2024	KCLY-FM	\$911.55	December radio ads	01 11 6107 615	
		Check Total:	\$911.55			
144551	1/18/2024	KNCK Concordia Radio	\$724.00	December radio ads	01 11 6107 615	
		Check Total:	\$724.00			
144552	1/18/2024	Drew Edward Mahin	\$218.00	Men's XC Shoes	01 11 5524 852	
	1/18/2024	Drew Edward Mahin	\$146.46	Women's Track Shoes HJ	01 11 5515 712	
	1/18/2024	Drew Edward Mahin	\$86.38	Women's Track Shoes LJ	01 11 5514 852	
		Check Total:	\$450.84			
144553	1/18/2024	NCK Mats and More, LLC	\$121.39	Mat Cleaning- Campus #74264	01 11 7100 708	
	1/18/2024	NCK Mats and More, LLC	\$13.94	Mat Cleaning- Wrestling Facility #74263	01 11 7100 708	
		Check Total:	\$135.33			
144554	1/18/2024	North Central Kansas Medical Center	\$446.90	December 2023- Clinic Visits	01 11 5704 625	
	1/18/2024	North Central Kansas Medical Center	\$1,524.03	November 2023- Clinic Visits	01 11 5704 625	
		Check Total:	\$1,970.93			
144555	1/18/2024	Pizza Hut - Concordia	\$124.39	WBB meals during Christmas break 1/4/24	01 11 5511 605	
	1/18/2024	Pizza Hut - Concordia	\$75.15	WBB meals during Christmas break 1/9/24	01 11 5511 605	
		Check Total:	\$199.54			
144556	1/18/2024	Proctorio	\$15,000.00	Secure Online Proctor FY23-24	01 73 7303 799	
		Check Total:	\$15,000.00			
144557	1/18/2024	Reddi Industries, Inc.	\$2,285.00	Grease Trap Clean-Out	01 11 7100 650	
		Check Total:	\$2,285.00			
144558	1/18/2024	RMASFAA	\$200.00	RMASFAA Membership Dues	01 11 5702 681	
		Check Total:	\$200.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144559						
	1/18/2024	Seaton Publishing Co., Inc	\$72.34	Early College Advisor Ad	01 11 6109 615	
	1/18/2024	Seaton Publishing Co., Inc	\$87.57	IT Tech Ad	01 11 6109 615	
	1/18/2024	Seaton Publishing Co., Inc	\$119.99	Renewable Instructor Ad	01 11 6109 615	
	1/18/2024	Seaton Publishing Co., Inc	\$83.77	Science Instructor Ad	01 11 6109 615	
		Check Total:	\$363.67			
144560						
	1/18/2024	Stanion Wholesale	\$458.22	Housing Wall Heater Motors	01 85 9100 652	
		Check Total:	\$458.22			
144561						
	1/18/2024	Tallgrass Veterinary Clinic	\$138.60	Vet Care for hogs	01 12 1102 719	
		Check Total:	\$138.60			
144562						
	1/18/2024	TouchTone Communications, Inc	\$144.21	Toll Free Calls on #800	01 11 6501 631	
		Check Total:	\$144.21			
144563						
	1/18/2024	Woodriver Energy LLC	\$1,935.67	Natural Gas- CCCC Portion	01 11 7900 633	
	1/18/2024	Woodriver Energy LLC	\$216.80	Natural Gas- Housing Portion	01 85 9100 633	
		Check Total:	\$2,152.47			
144564						
	1/22/2024	Blade Empire Publishing Co., Inc.	\$111.77	newspaper subscription renewal	01 11 4101 682	
		Check Total:	\$111.77			
144565						
	1/22/2024	Card Services	\$23.16	Breakfast at KCC Conference	01 11 6102 602	
	1/22/2024	Card Services	\$320.41	Hotel for KACC - AKnoettgen	01 11 6102 602	
	1/22/2024	Card Services	\$12.30	Meal at KBOR Meetings	01 11 6102 601	
	1/22/2024	Card Services	\$51.90	Meal at KBOR Meetings	01 11 6102 601	
	1/22/2024	Card Services	\$36.45	Meal from KACC - trip to Liberal	01 11 6102 799	
		Check Total:	\$444.22			
144566						
	1/22/2024	CCCC Foundation	\$95.00	Sam's Club Membership	01 11 6200 681	
		Check Total:	\$95.00			
144567						
	1/22/2024	Cloud Corp	\$160.00	2024 Annual Luncheon Table	01 11 6106 617	
		Check Total:	\$160.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144568	1/22/2024	Consolidated Management Co.	\$1,175.00	Aux Services Drink Program portion	01 86 9100 741	
		Check Total:	\$1,175.00			
144569	1/22/2024	Dennis Brett Erkenbrack	\$25.00	athletic physical for B. Frazier 1/8/24	01 11 5511 852	
	1/22/2024	Dennis Brett Erkenbrack	\$451.20	RT airfare for WBB recruit K. Nelson	01 11 5511 750	
	1/22/2024	Dennis Brett Erkenbrack	\$81.18	WBB meals during Christmas break 1/12/24	01 11 5511 605	
	1/22/2024	Dennis Brett Erkenbrack	\$88.56	WBB meals during Christmas break 1/8/24	01 11 5511 605	
	1/22/2024	Dennis Brett Erkenbrack	\$71.58	WBB meals during Christmas break on 1/5/	01 11 5511 605	
	1/22/2024	Dennis Brett Erkenbrack	\$107.39	WBB post-game meals on 1/6/24	01 11 5511 605	
		Check Total:	\$824.91			
144570	1/22/2024	Justin Ferrell	\$10,000.00	Legal services 2nd half 2023-2024	01 11 6102 662	
		Check Total:	\$10,000.00			
144571	1/22/2024	Brandon Jonathan Galm	\$107.07	Mileage	01 11 6502 603	
		Check Total:	\$107.07			
144572	1/22/2024	Game One	\$72.99	UA Cleat	01 11 5513 852	
		Check Total:	\$72.99			
144573	1/22/2024	HUB International Mid-America	\$3,225.00	Q1 Insuranc e Broker Fee	01 11 3100 594	
		Check Total:	\$3,225.00			
144574	1/22/2024	KNCK Concordia Radio	\$375.00	KNCK Radio - T-Bird Talk	01 11 6106 617	
		Check Total:	\$375.00			
144575	1/22/2024	Lampton Welding Supply	\$18.85	Welding Supplies	01 12 1103 701	
		Check Total:	\$18.85			
144576	1/22/2024	Matheson	\$419.06	Welding Supplies	01 12 1103 701	
	1/22/2024	Matheson	\$73.49	Welding Supplies Gun Liners	01 12 1103 627	
		Check Total:	\$492.55			
144577	1/22/2024	Secure Shred of N.C.K.	\$63.25	Secure Shed - Geary County	01 11 6200 679	
		Check Total:	\$63.25			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144578	1/22/2024	Stanion Wholesale	\$28.91	Freight for wall heater motors	01 85 9100 652	
Check Total:			\$28.91			
144579	1/22/2024	Luciana D Thrash	\$23.25	Meals for Bus Driver	01 11 6502 605	
Check Total:			\$23.25			
144580	1/23/2024	American Paint Horse Association	\$119.88	HorseIQ Subscription	01 12 1102 682	
Check Total:			\$119.88			
144581	1/23/2024	BCS Apparel	\$891.00	Nike Dri-Fit Cotton Crop Tank	01 83 9100 742	
Check Total:			\$891.00			
144582	1/23/2024	Card Services	\$1,018.00	3D Printers for RE	01 35 2007 852	
	1/23/2024	Card Services	\$205.00	6 State Application Fees + processing	01 73 7365 799	
	1/23/2024	Card Services	\$398.00	ACEN Self-Study Forum (Nursing)	01 35 2007 616	
	1/23/2024	Card Services	\$1,725.00	ACEN Self-Study Forum (Nursing)	01 35 2007 616	
	1/23/2024	Card Services	\$82.00	AH 197 AA 19 Application Fee	01 73 7365 799	
	1/23/2024	Card Services	\$123.00	AH 197 CA I Application Fee	01 73 7365 799	
	1/23/2024	Card Services	\$184.50	AH: AH197CCI FA23 CNA TESTING FEES	01 73 7365 799	
	1/23/2024	Card Services	\$788.43	Airfare-HLC Conf-B & J Galm; C Lamberty	01 11 6104 602	
	1/23/2024	Card Services	\$38.28	Boards and screws for steps into the CDL	01 12 1104 701	
	1/23/2024	Card Services	\$63.55	Donuts for high schools (Tasty Pastry)	01 11 5302 614	
	1/23/2024	Card Services	\$525.00	HLC Conf Registration - C Lamberty	01 11 6104 627	
	1/23/2024	Card Services	\$725.00	HLC Conf Registration - Caesar Wood	01 11 6104 627	
	1/23/2024	Card Services	\$1,000.00	HLC Conf Registration- B Galm	01 11 6104 627	
	1/23/2024	Card Services	\$725.00	HLC Conf Registration-Julia Galm	01 11 6104 627	
	1/23/2024	Card Services	\$135.00	KCCTE Bridging Success (ECE)	01 35 2007 616	
	1/23/2024	Card Services	\$517.84	Lodging for KMEA	01 11 1116 664	
Check Total:			\$8,253.60			
144583	1/23/2024	CCCC Foundation	\$129.00	Annual Prime Membership-Library	01 11 4101 705	
Check Total:			\$129.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144584	1/23/2024	Douglas Stewart Company	\$256.46	Binders for Accounting Wkbks	01 83 9100 742	
Check Total:			\$256.46			
144585	1/23/2024	MBS	\$301.16	MBS First Aid Textbooks	01 83 9100 742	
Check Total:			\$301.16			
144586	1/23/2024	Pearson Education	\$717.67	Pearson - WE Textbooks	01 83 9100 742	
	1/23/2024	Pearson Education	\$2,154.60	Pearson WE Textbooks	01 83 9100 742	
	1/23/2024	Pearson Education	\$349.93	Perason - WE Textbooks	01 83 9100 742	
Check Total:			\$3,222.20			
144587	1/23/2024	VitalSource Technologies LLC	\$3,679.48	VitalSource WInter Term 23-24 E-Books	01 83 9100 742	
Check Total:			\$3,679.48			
144588	1/24/2024	American Clean Power Association	\$500.00	RE: American Clean Power Membership Dues	01 12 1127 681	
Check Total:			\$500.00			
144589	1/24/2024	Card Services	\$15,155.30	Indoor National Track Plane Tickets	01 11 5505 799	
Check Total:			\$15,155.30			
144590	1/24/2024	Consolidated Management Co.	\$21,338.52	Board charges 11-30 to 12-6	01 85 9100 741	
	1/24/2024	Consolidated Management Co.	\$6,096.72	Board charges 12/14 to 12/20	01 85 9100 741	
	1/24/2024	Consolidated Management Co.	\$21,338.52	Board charges 12/7 to 12/13	01 85 9100 741	
Check Total:			\$48,773.76			
144591	1/24/2024	Xerox Corporation	\$2,959.22	Jan Invoice-copiers	01 11 6501 643	
	1/24/2024	Xerox Corporation	\$736.07	Jan Invoice-copiers	01 11 8316 643	
Check Total:			\$3,695.29			
144592	1/24/2024	Card Services	\$34.00	Basic Life Support Recertification	01 11 5502 852	
	1/24/2024	Card Services	\$10.00	CPR recertification class fee	01 11 5502 852	
	1/24/2024	Card Services	\$175.00	Deductible for Jaron Briggs	01 11 5501 624	
	1/24/2024	Card Services	\$1,700.00	Flight Deposit for Track Nationals	01 11 5505 799	
	1/24/2024	Card Services	\$30.13	Meals for Student Trainers	01 11 5502 605	
	1/24/2024	Card Services	\$39.00	NATA Board of Certification Fee	01 11 5502 852	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144592						
	1/24/2024	Card Services	\$585.00	NATA Registration and Symposium Payment	01 11 5502 627	
	1/24/2024	Card Services	\$1,400.34	Van Rentals for Track Nationals	01 11 5505 799	
		Check Total:	\$3,973.47			
144593						
	1/24/2024	Card Services	\$102.78	Bruce Graham's Going Away Basket BOT	01 11 6102 799	
	1/24/2024	Card Services	\$227.92	Hotel for KBOR Meetings - AKnoettgen	01 11 6102 601	
	1/24/2024	Card Services	\$203.98	Prizes for Holiday Lunch	01 11 6102 799	
		Check Total:	\$534.68			
144594						
	1/25/2024	ADP Screening and Selection Services	\$43.44	Background Check for New Employee	01 11 6109 662	
		Check Total:	\$43.44			
144595						
	1/25/2024	Altius Awards and Apparel	\$10.00	Lifetime Pass - DeeDee Coppoc	01 11 6102 798	
		Check Total:	\$10.00			
144596						
	1/25/2024	Amazon Capital Services, Inc.	\$421.98	Supplies for Bubble Soccer	01 11 5706 711	
		Check Total:	\$421.98			
144597						
	1/25/2024	Bumper to Bumper of Concordia	\$86.51	Bus Fuel Repairs	01 11 6502 647	
	1/25/2024	Bumper to Bumper of Concordia	\$197.25	Vehicle RM headlight diesel treatment	01 11 6502 647	
		Check Total:	\$283.76			
144598						
	1/25/2024	Central Valley Ag Cooperative	\$545.36	Propane for Wrestling Facility	01 11 7900 633	Y
	1/25/2024	Central Valley Ag Cooperative	-\$545.36	Void Refund on Propane for Wrestling Fac	01 11 7900 633	Y
		Check Total:	\$0.00			
144599						
	1/25/2024	Concordia Homestore	\$5.70	Bus Keypad	01 11 6502 647	
		Check Total:	\$5.70			
144600						
	1/25/2024	Concordia Town and Country	\$3.99	Plumbing-160593	01 11 7100 650	
	1/25/2024	Concordia Town and Country	\$95.42	Squeegee, knife, gloves-160558	01 11 7300 651	
	1/25/2024	Concordia Town and Country	\$11.99	Tubing Cutter-160574	01 11 7100 650	
		Check Total:	\$111.40			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144601	1/25/2024	Consolidated Management Co.	\$134.00	daycare meals 01/08 to 01/12	01 82 9100 741	
		Check Total:	\$134.00			
144602	1/25/2024	Design Central	\$18,167.01	Furniture for Student Union	01 61 6100 799	
		Check Total:	\$18,167.01			
144603	1/25/2024	FM:Systems Group, LLC	\$4,200.00	Scheduling Software Contract	01 73 7303 799	
		Check Total:	\$4,200.00			
144604	1/25/2024	Hoffman Subs, Inc	\$39.00	WBB roadtrip sandwiches 1/17/24	01 11 5511 605	
		Check Total:	\$39.00			
144605	1/25/2024	Inceptia	\$21.80	Default Mngmt Svcs#C00190900202311	01 73 7303 799	
		Check Total:	\$21.80			
144606	1/25/2024	JAMF Software, LLC	\$137.50	iPad Management software	01 73 7303 799	
		Check Total:	\$137.50			
144607	1/25/2024	Kansasland Concordia	\$220.00	Golf cart tires	01 85 9100 652	
		Check Total:	\$220.00			
144608	1/25/2024	Lampton Welding Supply	\$59.92	Welding Supplies	01 12 1103 701	
		Check Total:	\$59.92			
144609	1/25/2024	U.S. Postal Service	\$320.00	Bulk Mail Permit Fee	01 11 6501 611	
		Check Total:	\$320.00			
144610	1/25/2024	Caesar Wood	\$14.53	Reimb. for donuts grounds crew	01 11 6200 601	
	1/25/2024	Caesar Wood	\$49.40	Reimb. lunch for grounds crew	01 11 6200 601	
		Check Total:	\$63.93			
144611	1/25/2024	Rachel Jo Zohn	\$125.00	Reimbursement - Dicks SG Gift Card Prize	01 73 7324 799	
		Check Total:	\$125.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144612	1/26/2024	Drew Edward Mahin	\$220.00	Meal Money - Wichita State	01 11 5515 605	
Check Total:			\$220.00			
144613	1/29/2024	4 Kids Properties, LLC.	\$1,000.00	Wrestling Facility- February	01 63 6300 664	
Check Total:			\$1,000.00			
144614	1/29/2024	AFK Properties, LLC	\$1,700.00	WET Strip Mall Rent- February	01 11 6200 664	
Check Total:			\$1,700.00			
144615	1/29/2024	Amazon Capital Services, Inc.	\$802.83	Books for Book Store	01 83 9100 742	
	1/29/2024	Amazon Capital Services, Inc.	\$68.21	Books for Bookstore	01 83 9100 742	
	1/29/2024	Amazon Capital Services, Inc.	\$142.40	classroom supplies	01 11 1121 701	
	1/29/2024	Amazon Capital Services, Inc.	\$199.50	Furnace Draft Inducer Exhaust Moter	01 11 7100 650	
	1/29/2024	Amazon Capital Services, Inc.	\$179.99	Office Chair	01 86 9100 852	
	1/29/2024	Amazon Capital Services, Inc.	\$703.06	Toner for Housing Office	01 85 9100 516	
	1/29/2024	Amazon Capital Services, Inc.	\$595.23	Xerox Drum Unit for Library Printer	01 11 6501 702	
	1/29/2024	Amazon Capital Services, Inc.	\$222.99	Xerox Fuser for Library Printer	01 11 6501 702	
	1/29/2024	Amazon Capital Services, Inc.	\$360.00	Xerox Toner for Xerox Printers	01 11 6501 702	
Check Total:			\$3,274.21			
144616	1/29/2024	Brad Allen Avery	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
Check Total:			\$50.00			
144617	1/29/2024	Matthew William Bechard	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
Check Total:			\$50.00			
144618	1/29/2024	Bomgaars Supply, Inc	\$360.00	Bedding Pellet	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$1.76	bulk Bots	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$27.99	C Clamp	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$22.88	Cinch Line	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$21.88	Cotton Lunge Line	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$16.30	Diesel Fluid Exhaust	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$14.99	Dust Pan	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$28.64	Eye Bolt	01 12 1102 719	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144618						
	1/29/2024	Bomgaars Supply, Inc	\$4.49	Lamp Bulb	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$11.99	Rebar Tie Wire	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$9.99	Sav-A-Caf multi spec	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$11.24	Shovel	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$29.97	straw	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$37.50	Straw	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$99.90	Straw	01 12 1102 719	
	1/29/2024	Bomgaars Supply, Inc	\$30.98	Tie	01 12 1102 719	
		Check Total:	\$730.50			
144619						
	1/29/2024	Carolina Biological Supply	\$42.57	Bio classroom supplies	01 11 1121 701	
		Check Total:	\$42.57			
144620						
	1/29/2024	Cloud County Fair Association	\$300.00	Sponsorship for Concordia Raceway	01 11 6106 617	
		Check Total:	\$300.00			
144621						
	1/29/2024	Cloud County Foundation for Health C:	\$150.00	Sponsorship for Cloud County Foundation	01 11 6106 617	
		Check Total:	\$150.00			
144622						
	1/29/2024	Cloud County Transfer Station	\$78.00	Wrestling facility-solid waste	01 11 7300 651	
		Check Total:	\$78.00			
144623						
	1/29/2024	Controlled Environment Products	\$155.85	dishwasher cleaning chemicals	01 82 9100 741	
		Check Total:	\$155.85			
144624						
	1/29/2024	Edwin Mark Deugan	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144625						
	1/29/2024	Director of Accounts and Reports	\$200.00	Audit filing fee 2023	01 11 6200 663	
		Check Total:	\$200.00			
144626						
	1/29/2024	Stephanie Erin Downie	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144627	1/29/2024	Educational Opportunity Association, Ir	\$85.00	TRIO: EOA Yearly Membership - Jennie T.	01 34 2010 799	
		Check Total:	\$85.00			
144628	1/29/2024	Dennis Brett Erkenbrack	\$56.65	gift bag items for recruits- 3	01 11 5511 750	
	1/29/2024	Dennis Brett Erkenbrack	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
	1/29/2024	Dennis Brett Erkenbrack	\$98.20	WBB post-game meals on 1/17/24	01 11 5511 605	
	1/29/2024	Dennis Brett Erkenbrack	\$118.45	WBB recruiting meals S. Nelson 1/21/24	01 11 5511 750	
	1/29/2024	Dennis Brett Erkenbrack	\$74.92	WBB recruiting meals S. Nelson 1/22/24	01 11 5511 750	
		Check Total:	\$398.22			
144629	1/29/2024	F & A Food Sales Inc.	\$299.73	bulk food order	01 82 9100 741	
		Check Total:	\$299.73			
144630	1/29/2024	Farm Country Ford, Inc.	\$1,099.00	Vehicle #4 Tires	01 11 6502 647	
		Check Total:	\$1,099.00			
144631	1/29/2024	Brandon Jonathan Galm	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144632	1/29/2024	Geary County Clerk	\$3,936.25	Annual Rent- Geary Co Divided Monthly	01 11 8317 664	
		Check Total:	\$3,936.25			
144633	1/29/2024	Eric C Gilliland	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144634	1/29/2024	Gilmore & Bell, A Professional Corpora	\$1,500.00	continuing disclosure annual report	01 11 6200 679	
		Check Total:	\$1,500.00			
144635	1/29/2024	Daniel S Hill	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144636	1/29/2024	Darrel Hosie	\$3,050.00	Rent- WET Hanger- February	01 11 6200 664	
		Check Total:	\$3,050.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144637	1/29/2024	Brandt A Hutchinson	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144638	1/29/2024	Jarred, Gilmore and Phillips,PA	\$7,000.00	Final billing 2023 Audit	01 11 6200 663	
		Check Total:	\$7,000.00			
144639	1/29/2024	Juana's Cleaning Service	\$1,285.00	Cleaning svcs Jan 9-12 Jan 15-19	01 11 7100 679	
		Check Total:	\$1,285.00			
144640	1/29/2024	JW Pepper & Son, Inc.	\$30.00	"Save the last dance for me" for choir	01 11 1116 701	
		Check Total:	\$30.00			
144641	1/29/2024	Devin A Kastrup	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144642	1/29/2024	Harry L Kitchener	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144643	1/29/2024	Amber D Knoettgen	\$100.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$100.00			
144644	1/29/2024	Jessica Ann LeDuc	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144645	1/29/2024	Justin Wade LeDuc	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144646	1/29/2024	Drew Edward Mahin	\$173.59	Ipad - Track Equipment	01 11 5515 852	
	1/29/2024	Drew Edward Mahin	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
	1/29/2024	Drew Edward Mahin	\$368.46	Women's TF Shoes	01 11 5515 712	
		Check Total:	\$592.05			
144647	1/29/2024	NCK Casa	\$250.00	Sponsorship for NCK CASA	01 11 6106 617	
		Check Total:	\$250.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144648	1/29/2024	NCK Mats and More, LLC	\$139.51	Mat Cleaning- Campus #74661	01 11 7100 708	
	1/29/2024	NCK Mats and More, LLC	\$13.94	Mat Cleaning- Wrestling Facility #74660	01 11 7100 708	
		Check Total:	\$153.45			
144649	1/29/2024	Carleen S Nordell	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144650	1/29/2024	Hilta de Oliveira Ramos	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144651	1/29/2024	Steven Lee Schroeder	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144652	1/29/2024	Rex E Sicard	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144653	1/29/2024	Julian G Smith	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144654	1/29/2024	Kent A Smith	\$83.44	Fuel	01 11 6502 721	
	1/29/2024	Kent A Smith	\$52.34	Meals for Kent, Julie and international	01 11 6502 605	
	1/29/2024	Kent A Smith	\$312.02	Mileage	01 11 6502 603	
		Check Total:	\$447.80			
144655	1/29/2024	Student Publications	\$60.00	Online ads	01 11 6107 615	
		Check Total:	\$60.00			
144656	1/29/2024	Britni Ann Tremblay	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144657	1/29/2024	Caesar Wood	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			
144658	1/29/2024	Jennifer L Zabokrtsky	\$50.00	Monthly Cell Phone Stipend	01 11 6501 631	
		Check Total:	\$50.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144659	2/1/2024	Altius Awards and Apparel	\$120.00	Homecoming Plaques	01 11 5706 711	
		Check Total:	\$120.00			
144660	2/1/2024	Amazon Capital Services, Inc.	\$206.57	AH: Simulation Supplies	01 12 1120 701	
		Check Total:	\$206.57			
144661	2/1/2024	Blade Empire Publishing Co., Inc.	\$111.77	newspaper subscription renewal	01 11 4101 682	Y
	2/1/2024	Blade Empire Publishing Co., Inc.	\$-111.77	Void Refund on newspaper subscription re	01 11 4101 682	Y
		Check Total:	\$0.00			
144662	2/1/2024	BSN Sports	\$1,797.60	:Mens track singlets	01 11 5525 712	
		Check Total:	\$1,797.60			
144663	2/1/2024	Julia Burr-Roveti	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
		Check Total:	\$100.00			
144664	2/1/2024	CENGAGE Learning	\$1,120.00	35 Stand Out Spark Software Seats	01 73 7330 799	
	2/1/2024	CENGAGE Learning	\$1,384.08	Stand Out ESL Curriculum 7 Levels	01 23 1534 701	
		Check Total:	\$2,504.08			
144665	2/1/2024	Concordia Area Chamber of Commerc	\$60.00	Chamber Bucks for Wellness Challenges	01 73 7324 799	
		Check Total:	\$60.00			
144666	2/1/2024	F & A Food Sales Inc.	\$34.78	Popcorn Supplies	01 11 5706 710	
		Check Total:	\$34.78			
144667	2/1/2024	Fibre Glast	\$1,310.20	RE: Spring Supplies Applied Airfoils	01 73 7366 799	
		Check Total:	\$1,310.20			
144668	2/1/2024	Mary E Gantz	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
		Check Total:	\$100.00			
144669	2/1/2024	Heather Dawn Gennette	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
		Check Total:	\$100.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144670	2/1/2024	GLMV Architecture, Inc.	\$19,242.50	Tech Bldg-Prof Services Contract	01 51 0000 205	
		Check Total:	\$19,242.50			
144671	2/1/2024	IT Outlet, Inc	\$23,373.57	Switches for Geary	01 73 7303 799	
		Check Total:	\$23,373.57			
144672	2/1/2024	Harry L Kitchener	\$442.71	Mens Track Equipment due C. Kitchener	01 11 5525 712	
		Check Total:	\$442.71			
144673	2/1/2024	Kryterion, Inc.	\$180.00	AH:Concordia Testing Fee December 23	01 73 7365 799	
		Check Total:	\$180.00			
144674	2/1/2024	KSNT	\$1,888.00	December TV commercials & digital ads	01 11 6107 615	
		Check Total:	\$1,888.00			
144675	2/1/2024	Mary K Labarge	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
		Check Total:	\$100.00			
144676	2/1/2024	Jessica Ann LeDuc	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
		Check Total:	\$100.00			
144677	2/1/2024	Robert E LeDuc	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
		Check Total:	\$100.00			
144678	2/1/2024	Drew Edward Mahin	\$492.00	UNL Frank Sevigne - WTF Meal Money	01 11 5515 605	
		Check Total:	\$492.00			
144679	2/1/2024	McCownGordon Construction	\$2,068,294.17	Application #10	01 51 6102 852	
		Check Total:	\$2,068,294.17			
144680	2/1/2024	Quill	\$544.84	HP 414 Toner and Samsung Toner	01 11 6501 702	
	2/1/2024	Quill	\$407.96	HP black toner	01 11 6501 702	
	2/1/2024	Quill	\$74.97	Scotch Blue tape for childcare center	01 11 6501 702	
		Check Total:	\$1,027.77			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144681	2/1/2024	Amanda J Strait	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
Check Total:			\$100.00			
144682	2/1/2024	Deborah Louise Taylor	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
Check Total:			\$100.00			
144683	2/1/2024	Jennifer Kaye Thrash	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
Check Total:			\$100.00			
144684	2/1/2024	Cassie A Wurtz	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
Check Total:			\$100.00			
144685	2/1/2024	Jennifer L Zabokrtsky	\$100.00	2023 Thor Wellness Completer-Cash Prize	01 73 7324 799	
Check Total:			\$100.00			
144686	2/1/2024	Harry L Kitchener	\$552.00	:Mens track meals u. of Neb/washburn	01 11 5525 605	
Check Total:			\$552.00			
144687	2/2/2024	Concordia Homestore	\$33.31	RE: Applied Airfoils Homestore supplies	01 73 7366 799	
Check Total:			\$33.31			
144688	2/2/2024	Farm Country Ford, Inc.	\$64.75	Van #3 -Service	01 11 6502 647	
	2/2/2024	Farm Country Ford, Inc.	\$64.75	Vehicle #1- Service	01 11 6502 647	
	2/2/2024	Farm Country Ford, Inc.	\$62.10	Vehicle #14- Ford Edge key fobs program	01 11 6502 647	
	2/2/2024	Farm Country Ford, Inc.	\$675.92	Vehicle #2- Brakes & Service	01 11 6502 647	
Check Total:			\$867.52			
144689	2/2/2024	Fastenal Company	\$81.40	Anchors for playground	01 82 9100 799	
Check Total:			\$81.40			
144690	2/2/2024	Grainger	\$158.06	Plumbing- Solenoid Valve	01 11 7100 650	
Check Total:			\$158.06			
144691	2/2/2024	Devin A Kastrup	\$163.06	Team Meal Reimbursement - Pratt.	01 11 5521 605	
Check Total:			\$163.06			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144692	2/2/2024	Harry L Kitchener	\$460.00	Mens track meals Wichita meet	01 11 5525 605	
Check Total:			\$460.00			
144693	2/2/2024	Jennifer Kaye Thrash	\$100.00	2023 Thor Wellness Prize Winner	01 73 7324 799	
Check Total:			\$100.00			
144694	2/2/2024	U.S. Postal Service	\$302.09	Spring visit day postcards bulk mail	01 11 6501 611	
Check Total:			\$302.09			
144695	2/2/2024	Amaani M. Hogan	\$1,860.00	A/R refund check	01 11 0000 131	
Check Total:			\$1,860.00			
144696	2/5/2024	Air and Fire Systems Inc.	\$172.10	Fire Extinguisher Test	01 11 7100 650	
Check Total:			\$172.10			
144697	2/5/2024	Altius Awards and Apparel	\$15.00	Name Plate for Haley Reedy	01 11 6200 702	
Check Total:			\$15.00			
144698	2/5/2024	Bomgaars Supply, Inc	\$2.69	Adapter	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$1.69	Addapter	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$18.99	Barn Cat Food	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$40.00	Booster Cable	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$20.64	D Wall Bracket	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$2.99	Elbow	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$10.99	Extension Cord	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$15.99	Extension Cord	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$37.99	Extension Cord	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$9.98	Heat Lamp bulb	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$6.57	Hose Clamp	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$6.99	Outlet Strip	01 12 1102 719	
	2/5/2024	Bomgaars Supply, Inc	\$14.99	Pliers	01 12 1102 719	
Check Total:			\$190.50			
144699	2/5/2024	Brady Industries of Kansas, LLC	\$2,129.09	Janitorial Supplies	01 11 7100 708	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144699	2/5/2024	Brady Industries of Kansas, LLC	\$558.84	Janitorial Supplies GCC	01 11 7100 708	
Check Total:			\$2,687.93			
144700	2/5/2024	Bumper to Bumper of Concordia	\$56.07	Gator receiver hitch	01 11 7300 852	
	2/5/2024	Bumper to Bumper of Concordia	\$6.99	Snow blower Repairs	01 11 7300 651	
Check Total:			\$63.06			
144701	2/5/2024	Cloud County Cooperative Elevator As	\$325.85	Ice Melt	01 11 7300 651	
Check Total:			\$325.85			
144702	2/5/2024	Concordia Homestore	\$7.99	Entrance 3 Sidewalk repair- cement	01 11 7300 651	
	2/5/2024	Concordia Homestore	\$37.98	Entrance 3 sidewalk repair- cement	01 11 7300 651	
	2/5/2024	Concordia Homestore	\$21.58	Ready mix and PVC tape	01 11 7100 650	
	2/5/2024	Concordia Homestore	\$308.03	Thunder Heights- Casement Arm	01 85 9100 652	
Check Total:			\$375.58			
144703	2/5/2024	Concordia Town and Country	\$4.99	Car wash soap-161082	01 11 6502 647	
	2/5/2024	Concordia Town and Country	\$55.96	Def Fluid for MCI Bus-161329	01 11 6502 647	
	2/5/2024	Concordia Town and Country	\$77.94	Diesel Treatment-160625	01 11 6502 647	
	2/5/2024	Concordia Town and Country	\$72.97	Grounds Tools-160625	01 11 7300 852	
	2/5/2024	Concordia Town and Country	\$8.44	Hitch Pin-160815	01 85 9100 652	
	2/5/2024	Concordia Town and Country	\$14.64	Housing Shop Supplies-161146	01 85 9100 652	
	2/5/2024	Concordia Town and Country	\$31.98	Light bulbs for shop-161231	01 11 7300 651	
Check Total:			\$266.92			
144704	2/5/2024	Consolidated Management Co.	\$221.10	Daycare meals 01/15 to 01/19	01 82 9100 741	
Check Total:			\$221.10			
144705	2/5/2024	Cox Communications	\$295.59	Cable/Internet @ GCC	01 11 8316 631	
Check Total:			\$295.59			
144706	2/5/2024	Ronald R Elsasser	\$305.61	Fuel for the MCI	01 11 6502 721	
Check Total:			\$305.61			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144707	2/5/2024	Gambino's Pizza	\$38.45	WBB recruiting meals H. woods 1/30/24	01 11 5511 750	
Check Total:			\$38.45			
144708	2/5/2024	Hoffman Subs, Inc	\$42.00	WBB pre-game sandwiches 1/24/24	01 11 5511 605	
Check Total:			\$42.00			
144709	2/5/2024	ImageQuest Inc.	\$802.35	copies-Marketing copier Aug-Nov	01 11 6501 643	
	2/5/2024	ImageQuest Inc.	\$342.93	Xerox staple cartridges	01 11 6501 643	
Check Total:			\$1,145.28			
144710	2/5/2024	IT Outlet, Inc	\$12,592.00	Network equipt for new tech building	01 63 6300 852	
Check Total:			\$12,592.00			
144711	2/5/2024	Jarred, Gilmore and Phillips,PA	\$153.00	1099 Forms filing fee	01 11 6200 663	
Check Total:			\$153.00			
144712	2/5/2024	Sarah Ann Jeardoe	\$90.00	Piano tuning	01 11 1116 649	
Check Total:			\$90.00			
144713	2/5/2024	Kansas Board of Regents	\$424.00	Return unused Promise Schol 22-23	01 28 0000 412	
Check Total:			\$424.00			
144714	2/5/2024	NCK Mats and More, LLC	\$14.37	Mat Cleaning- Wrestling Facility #74864	01 11 7100 708	
	2/5/2024	NCK Mats and More, LLC	\$126.12	Mat Cleaning-Campus #74865	01 11 7100 708	
Check Total:			\$140.49			
144715	2/5/2024	NGLIC	\$1,423.31	Superior Vision - February 2024	01 11 0000 209	
Check Total:			\$1,423.31			
144716	2/5/2024	Prairieland Partners, LLC	\$6,350.00	UTV V-Plow	01 85 9100 652	
Check Total:			\$6,350.00			
144717	2/5/2024	Propane Central	\$1,261.52	Propane for Ag Facility	01 11 7900 633	
Check Total:			\$1,261.52			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144718						
	2/5/2024	Quill	\$19.59	Monthly calendar for Sheila Caspers	01 11 6501 702	
	2/5/2024	Quill	\$328.18	Note cards, Scissors, scotch tape, & Tap	01 11 6501 702	
	2/5/2024	Quill	\$254.97	Printer Cartridges for Track Office	01 11 6501 702	
	2/5/2024	Quill	\$139.99	Toner Cartridge	01 11 6501 702	
		Check Total:	\$742.73			
144719						
	2/5/2024	Sage Products, Inc.	\$235.20	Janitorial Supplies	01 11 7100 708	
	2/5/2024	Sage Products, Inc.	\$1,095.60	Janitorial Supplies	01 11 7100 708	
		Check Total:	\$1,330.80			
144720						
	2/5/2024	Secure Shred of N.C.K.	\$223.25	Secure Shred Jan 2024	01 11 6200 679	
		Check Total:	\$223.25			
144721						
	2/5/2024	U.S. Cellular	\$158.78	Security Cell Phones (CON/GCC)	01 11 6501 631	
		Check Total:	\$158.78			
144722						
	2/5/2024	UPS Freight	\$71.44	UPS Acct WV3719 1-13-24 Inv	01 83 9100 611	
	2/5/2024	UPS Freight	\$150.13	UPS Acct WV3719 1-20-24 Inv.	01 83 9100 611	
	2/5/2024	UPS Freight	\$15.49	UPS Acct WV3719 1-6-24 Inv.	01 83 9100 611	
	2/5/2024	UPS Freight	\$183.67	UPS Acct WV3719 12-16-23 Inv	01 83 9100 611	
	2/5/2024	UPS Freight	\$21.65	UPS Acct WV3719 12-23-23 Invoice	01 83 9100 611	
		Check Total:	\$442.38			
144723						
	2/5/2024	Verizon Wireless	\$160.04	Big Bus Wifi/Short Bus Wifi/Cradle Point	01 11 6501 631	
		Check Total:	\$160.04			
144724						
	2/5/2024	Wal-Mart Community	\$28.75	Shop Supplies	01 85 9100 652	
		Check Total:	\$28.75			
144725						
	2/7/2024	Accurate Chemical Acquisition, LLC.	\$191.93	Paper towels 2" Core	01 11 8317 719	
		Check Total:	\$191.93			
144726						
	2/7/2024	Altius Awards and Apparel	\$400.00	Hall of Fame plaques	01 11 5501 852	
		Check Total:	\$400.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144727						
	2/7/2024	Amazon Capital Services, Inc.	\$129.99	Scooter for Braylee Dale	01 11 5501 624	
	2/7/2024	Amazon Capital Services, Inc.	\$64.99	Step N Grip Courtside Basketball Sticy M	01 11 5521 852	
		Check Total:	\$194.98			
144728						
	2/7/2024	Blade Empire Publishing Co., Inc.	\$66.00	Assistant Registrar Ad	01 11 6109 615	
	2/7/2024	Blade Empire Publishing Co., Inc.	\$108.00	CDL Instructor Ad	01 11 6109 615	
	2/7/2024	Blade Empire Publishing Co., Inc.	\$60.00	Children's Center Teacher Ad	01 11 6109 615	
	2/7/2024	Blade Empire Publishing Co., Inc.	\$48.00	Custodian Ad	01 11 6109 615	
	2/7/2024	Blade Empire Publishing Co., Inc.	\$72.00	Financial Aid Specialist Ad	01 11 6109 615	
	2/7/2024	Blade Empire Publishing Co., Inc.	\$66.00	Information Center Spec Ad	01 11 6109 615	
	2/7/2024	Blade Empire Publishing Co., Inc.	\$90.00	Network Administrator Ad	01 11 6109 615	
	2/7/2024	Blade Empire Publishing Co., Inc.	\$90.00	Renewable Energy Instructor Ad	01 11 6109 615	
		Check Total:	\$600.00			
144729						
	2/7/2024	Bumper to Bumper of Concordia	\$9.70	Oil Filter	01 11 6502 647	
		Check Total:	\$9.70			
144730						
	2/7/2024	CCCC Bookstore	\$117.50	Door Prizes Orientation	01 11 8315 617	
		Check Total:	\$117.50			
144731						
	2/7/2024	Concordia Homestore	\$16.99	Faucet Repair	01 11 7100 650	
		Check Total:	\$16.99			
144732						
	2/7/2024	Concordia Town and Country	\$4.99	Magnetic Key Holder	01 12 1102 649	
	2/7/2024	Concordia Town and Country	\$34.98	Shop Towels and Cleaner WET	01 73 7366 799	
		Check Total:	\$39.97			
144733						
	2/7/2024	Examity, Inc	\$70.00	Accuplacer Examity - PO#10031055	01 73 7348 799	
		Check Total:	\$70.00			
144734						
	2/7/2024	Foley Equipment	\$7,196.40	Coolant Repair and Trouble shoot System	01 11 6502 647	
		Check Total:	\$7,196.40			
144735						
	2/7/2024	JW Pepper & Son, Inc.	\$35.94	Disco Survives CD Inv 366114055	01 11 1116 701	
	2/7/2024	JW Pepper & Son, Inc.	\$37.50	Papa Loves Mambo INV#366114249	01 11 1116 701	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144735	2/7/2024	JW Pepper & Son, Inc.	\$48.00	They All Dance the Samba Inv.366113512	01 11 1116 701	
		Check Total:	\$121.44			
144736	2/7/2024	Kansas Secretary of State	\$25.00	MacKenzie Cyr - Notary fee	01 11 5702 601	
		Check Total:	\$25.00			
144737	2/7/2024	Harry L Kitchener	\$504.00	mens track meaks Washburn track meet Feb	01 11 5525 605	
		Check Total:	\$504.00			
144738	2/7/2024	KJCCC INC	\$1,000.00	KJCCC Special Assessment Tax Liability	01 11 5501 681	
		Check Total:	\$1,000.00			
144739	2/7/2024	Krier Mower and Electric	\$129.89	Leaf blower repair	01 11 7300 651	
	2/7/2024	Krier Mower and Electric	\$36.96	Snow blower repair	01 11 7300 651	
		Check Total:	\$166.85			
144740	2/7/2024	Lampton Welding Supply	\$231.51	Welding Supplies	01 12 1103 701	
		Check Total:	\$231.51			
144741	2/7/2024	Drew Edward Mahin	\$720.00	Washburn Ichabod Invite - WTF Meal Money	01 11 5515 605	
		Check Total:	\$720.00			
144742	2/7/2024	Matheson	\$227.70	Welding Supplies	01 12 1103 701	
		Check Total:	\$227.70			
144743	2/7/2024	Motorcycle Rider Education, LLC	\$9,452.00	Motorcycle Rider Education, LLC	01 13 1538 679	
		Check Total:	\$9,452.00			
144744	2/7/2024	North Central Kansas Community Netw	\$50.00	Wrestling Facility Internet- February	01 11 7900 632	
		Check Total:	\$50.00			
144745	2/7/2024	Print 5 - Blade Empire	\$25.99	Notary Stamp for MacKenzie Cyr	01 11 5702 613	
		Check Total:	\$25.99			
144746	2/7/2024	Purewater of NCK	\$10.00	Athletic Dept- Water Refill	01 11 5501 799	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144746						
	2/7/2024	Purewater of NCK	\$17.50	Business Office- Water Refill	01 11 6200 702	
	2/7/2024	Purewater of NCK	\$20.20	Children's Center- Salt	01 82 9100 679	
	2/7/2024	Purewater of NCK	\$21.70	Science Dept- Salt	01 11 1126 646	
		Check Total:	\$69.40			
144747						
	2/7/2024	Quill	\$460.80	Ball point pens black and blue	01 11 6501 702	
	2/7/2024	Quill	\$139.95	Labels for Work room	01 11 6501 702	
	2/7/2024	Quill	\$347.88	Sharpies markers and labels	01 11 6501 702	
		Check Total:	\$948.63			
144748						
	2/7/2024	Rod's Thriftway	\$140.73	food January	01 82 9100 741	
		Check Total:	\$140.73			
144749						
	2/7/2024	Seaton Publishing Co., Inc	\$120.70	CDL Instructor Ad	01 11 6109 615	
	2/7/2024	Seaton Publishing Co., Inc	\$115.73	Network Administrator Ad	01 11 6109 615	
	2/7/2024	Seaton Publishing Co., Inc	\$68.54	Psychology Instructor Ad	01 11 6109 615	
	2/7/2024	Seaton Publishing Co., Inc	\$120.70	Student Support Specialist Ad	01 11 6109 615	
		Check Total:	\$425.67			
144750						
	2/7/2024	Tallgrass Veterinary Clinic	\$134.00	Vet check for hogs	01 12 1102 719	
	2/7/2024	Tallgrass Veterinary Clinic	\$63.00	Vet Farm Call	01 12 1102 719	
		Check Total:	\$197.00			
144751						
	2/7/2024	UniFirst Corporation	\$72.12	Mats, mops & towels	01 11 8317 679	
		Check Total:	\$72.12			
144752						
	2/7/2024	Wal-Mart Community	\$38.76	AH: CNA Skills Supplies	01 12 1120 701	
	2/7/2024	Wal-Mart Community	\$116.04	Athletic Training Supplies	01 11 5502 852	
	2/7/2024	Wal-Mart Community	\$70.08	Food for student trainers over break	01 11 5502 605	
	2/7/2024	Wal-Mart Community	\$12.56	Office Supplies	01 11 1116 701	
	2/7/2024	Wal-Mart Community	\$118.92	President's Office Sodas and Snacks	01 11 6102 799	
	2/7/2024	Wal-Mart Community	\$148.33	Vehicle Supplies anti freeze	01 11 6502 647	
	2/7/2024	Wal-Mart Community	\$60.06	WBB water, chips etc... for road trips	01 11 5511 605	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144752	2/7/2024	Wal-Mart Community	\$125.00	Wellness Program Prize - Walmart GC \$125	01 73 7324 799	
Check Total:			\$689.75			
144753	2/8/2024	Consolidated Management Co.	\$52.20	RE: LaHarpe Student Meals Climb training	01 12 1127 681	
Check Total:			\$52.20			
144754	2/8/2024	Dennis Brett Erkenbrack	\$84.00	WBB post-game meals on 1/24/24	01 11 5511 605	
	2/8/2024	Dennis Brett Erkenbrack	\$100.00	WBB post-game meals on 1/31/24	01 11 5511 605	
	2/8/2024	Dennis Brett Erkenbrack	\$44.20	WBB recruit gift bag items Woods/Crosby	01 11 5511 750	
	2/8/2024	Dennis Brett Erkenbrack	\$100.05	WBB recruiting meals 1/28/24 D. Crosby	01 11 5511 750	
	2/8/2024	Dennis Brett Erkenbrack	\$82.17	WBB recruiting meals 1/29/24. D. Crosby	01 11 5511 750	
	2/8/2024	Dennis Brett Erkenbrack	\$83.87	WBB recruiting meals on 1/29/24 H. Woods	01 11 5511 750	
Check Total:			\$494.29			
144755	2/8/2024	Kansas Board of Regents	\$200.00	Return KBOR CTW schol-	01 73 7398 484	
Check Total:			\$200.00			
144756	2/8/2024	Kevin M Lutes	\$32.88	Junction City Travel expenses - food	01 11 6400 601	
	2/8/2024	Kevin M Lutes	\$88.26	Junction City Travel expenses - hotel	01 11 6400 601	
Check Total:			\$121.14			
144757	2/8/2024	OADN	\$595.00	Nur: ODAN Annual Membership Renewal	01 12 1124 681	
Check Total:			\$595.00			
144758	2/8/2024	Sharp Performance LLC	\$1,125.00	Equipment Rental	01 11 5512 643	
Check Total:			\$1,125.00			
144759	2/8/2024	Xerox Corporation	\$2,414.10	Feb Invoice-copiers	01 11 6501 643	
	2/8/2024	Xerox Corporation	\$736.07	Feb Invoice-copiers	01 11 8316 643	
Check Total:			\$3,150.17			
144760	2/8/2024	Zoho Corporation	\$595.00	ManageEngine event viewer	01 73 7303 799	
Check Total:			\$595.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144761	2/13/2024	Amazon Capital Services, Inc.	\$34.18	cardstock for art collection description	01 11 4101 705	
Check Total:			\$34.18			
144762	2/13/2024	Assessment Technologies Institute, LL	\$965.00	ATI Pharmacology Bundle	01 83 9100 742	
Check Total:			\$965.00			
144763	2/13/2024	Bumper to Bumper of Concordia	\$28.14	HVAC Belts-433189	01 11 7100 650	
	2/13/2024	Bumper to Bumper of Concordia	\$98.39	Yard truck engine tune up-437478	01 11 6502 647	
Check Total:			\$126.53			
144764	2/13/2024	Card Services	\$45.00	Choir Music Dance! Inv 4156294	01 11 1116 701	
	2/13/2024	Card Services	\$195.00	Flint Hills Regional Retreat	01 12 1128 601	
	2/13/2024	Card Services	\$136.89	Lodging- Jan KBOR Mtg-Topeka- B Galm	01 11 4200 601	
	2/13/2024	Card Services	\$954.80	Nur: Nursing Graduation Stoles	01 73 7338 799	
	2/13/2024	Card Services	\$57.24	Processing and set up fee	01 73 7338 799	
	2/13/2024	Card Services	\$492.21	Prof Dev-S Ghent-Airfare NISOD Conf	01 11 4200 607	
	2/13/2024	Card Services	\$324.64	RE: Labvolt Trainer Pressure Guages	01 73 7366 799	
	2/13/2024	Card Services	\$15.00	Student Membership to KMEA	01 11 1116 681	
	2/13/2024	Card Services	\$30.00	Student Membership to KMEA	01 11 1116 681	
	2/13/2024	Card Services	\$62.00	Student membership to NAME	01 11 1116 681	
Check Total:			\$2,312.78			
144765	2/13/2024	CCCC Bookstore	\$6.00	AA Batteri3es for Business Department	01 12 1135 702	
Check Total:			\$6.00			
144766	2/13/2024	Central Valley Ag Cooperative	\$869.80	Fleet Fuel- January	01 11 6502 721	
Check Total:			\$869.80			
144767	2/13/2024	Cloud County RWD #1	\$38.23	Wrestling Facility	01 11 7900 632	
Check Total:			\$38.23			
144768	2/13/2024	Dennis Brett Erkenbrack	\$138.95	WBB post-game meals at Garden City 2/3/2	01 11 5511 605	
Check Total:			\$138.95			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144769	2/13/2024	F. A. Davis Company	\$1,535.88	Nursing Textbooks	01 83 9100 742	
		Check Total:	\$1,535.88			
144770	2/13/2024	Fibre Glast	\$163.70	RE: Airfoils-Breather & Bleeder Cloth	01 73 7366 799	
		Check Total:	\$163.70			
144771	2/13/2024	Hartman Publishing	\$855.48	CNA Textbooks	01 83 9100 742	
		Check Total:	\$855.48			
144772	2/13/2024	Inceptia	\$81.75	Default Mngmt Svcs #C00190900202401	01 73 7303 799	
		Check Total:	\$81.75			
144773	2/13/2024	J. J. Keller & Associates, Inc	\$566.83	JJ Keller - CDL Textbooks	01 83 9100 742	
		Check Total:	\$566.83			
144774	2/13/2024	Junction City Area Chamber ofComme	\$60.00	MAC Breakfast-January 24	01 11 8316 610	
	2/13/2024	Junction City Area Chamber ofComme	\$60.00	MAC Breakfast-September 23	01 11 8316 610	
		Check Total:	\$120.00			
144775	2/13/2024	JW Pepper & Son, Inc.	\$29.99	Dance rhe Night MP3	01 11 1116 701	
	2/13/2024	JW Pepper & Son, Inc.	\$13.00	Dance the Night	01 11 1116 701	
	2/13/2024	JW Pepper & Son, Inc.	\$29.99	Moondance MP3	01 11 1116 701	
	2/13/2024	JW Pepper & Son, Inc.	\$29.00	Music Jaihouse Rock	01 11 1116 701	
	2/13/2024	JW Pepper & Son, Inc.	\$24.99	Save the Last Dance for Me MP3	01 11 1116 701	
	2/13/2024	JW Pepper & Son, Inc.	\$5.99	Shipping	01 11 1116 701	
		Check Total:	\$132.96			
144776	2/13/2024	MV Sport - The Game	\$381.60	Flat bill hats - MV Sport	01 83 9100 743	
	2/13/2024	MV Sport - The Game	\$610.05	MV Sport - Coastal Color Tees	01 83 9100 743	
	2/13/2024	MV Sport - The Game	\$406.05	MV Sport - Tee Shirts	01 83 9100 743	
	2/13/2024	MV Sport - The Game	\$443.98	MV Sport - Thor Head Tee	01 83 9100 743	
	2/13/2024	MV Sport - The Game	\$767.54	MV Sport - Thor Hood Tees	01 83 9100 743	
		Check Total:	\$2,609.22			
144777	2/13/2024	NCK Mats and More, LLC	\$121.39	Mat Cleaning- Campus #74466	01 11 7100 708	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144777						
	2/13/2024	NCK Mats and More, LLC	\$126.12	Mat Cleaning- Campus #75057	01 11 7100 708	
	2/13/2024	NCK Mats and More, LLC	\$13.94	Mat Cleaning- Wrestling Facility #74465	01 11 7100 708	
	2/13/2024	NCK Mats and More, LLC	\$14.37	Mat Cleaning- Wrestling Facility #75056	01 11 7100 708	
		Check Total:	\$275.82			
144778						
	2/13/2024	Neko Lock Service LLC	\$61.95	Repair lock Building B Fire alarm box	01 11 8317 649	
		Check Total:	\$61.95			
144779						
	2/13/2024	Pearson Education	\$373.59	Pearson Creative Writing Textbooks	01 83 9100 742	
		Check Total:	\$373.59			
144780						
	2/13/2024	Pitney Bowes, Inc.	\$197.70	Meter lease 12.20-03.19.24	01 11 8315 852	
		Check Total:	\$197.70			
144781						
	2/13/2024	Pizza Hut - Concordia	\$75.04	Pizza Hut	01 85 9100 617	
		Check Total:	\$75.04			
144782						
	2/13/2024	Reserve Account	\$5,000.00	Postage for Postage Meter	01 11 6501 611	
		Check Total:	\$5,000.00			
144783						
	2/13/2024	Sage Products, Inc.	\$52.00	Janitorial Supplies	01 11 7100 708	
		Check Total:	\$52.00			
144784						
	2/13/2024	SHI International Corp.	\$10,098.00	Adobe license renewal	01 73 7303 799	
		Check Total:	\$10,098.00			
144785						
	2/13/2024	Varsity Spirit Fashions	\$2,400.00	Uniforms	01 11 5541 799	
		Check Total:	\$2,400.00			
144786						
	2/14/2024	Bumper to Bumper of Concordia	\$18.22	HVAC Belts	01 11 7100 650	
		Check Total:	\$18.22			
144787						
	2/14/2024	Concordia Homestore	\$142.10	Shop Supplies-482683/4	01 85 9100 652	
	2/14/2024	Concordia Homestore	\$5.99	Silicone grease-482564/4	01 11 7300 651	
		Check Total:	\$148.09			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144788	2/14/2024	Concordia Town and Country	\$25.98	Adapter Set & Socket-161884	01 11 7300 852	
	2/14/2024	Concordia Town and Country	\$38.44	Extension Cord Repair-161706	01 11 7300 649	
	2/14/2024	Concordia Town and Country	\$3.99	Faucet lube-2663	01 11 7300 651	
	2/14/2024	Concordia Town and Country	\$35.78	Shop Supplies-161755	01 85 9100 652	
	2/14/2024	Concordia Town and Country	\$22.98	Shop Supplies-162033	01 11 7300 651	
	2/14/2024	Concordia Town and Country	\$32.53	Utility Knife & Screwdriver bit- 153700	01 85 9100 652	
		Check Total:	\$159.70			
144789	2/14/2024	Hood Htg., Air, Plg. Electricinc.	\$115.00	Laundry room furnace	01 85 9100 652	
	2/14/2024	Hood Htg., Air, Plg. Electricinc.	\$56.80	Laundry room rod sensor	01 85 9100 652	
		Check Total:	\$171.80			
144790	2/14/2024	Harry L Kitchener	\$696.00	Mens track meals region 6/conference	01 11 5525 605	
		Check Total:	\$696.00			
144791	2/14/2024	Brianna Lynn Loy	\$26.25	Nur: Reimb. B. Loy Doughnuts for clinica	01 12 1124 614	
		Check Total:	\$26.25			
144792	2/14/2024	Drew Edward Mahin	\$744.00	Region VI Indoor - WTF Meal Money	01 11 5515 605	
		Check Total:	\$744.00			
144793	2/14/2024	Quill	\$848.17	TRIO: Office Supplies	01 34 2010 702	
		Check Total:	\$848.17			
144794	2/14/2024	Simple Syllabus	\$5,900.00	Annual License Fee	01 73 7303 799	
		Check Total:	\$5,900.00			
144795	2/14/2024	TouchTone Communications, Inc	\$215.29	Toll Free Calls on #800	01 11 6501 631	
		Check Total:	\$215.29			
144796	2/14/2024	Wal-Mart Community	\$47.15	food January	01 82 9100 741	
		Check Total:	\$47.15			
144797	2/14/2024	Hannah Grace Watkins	\$25.00	fingerprinting	01 82 9100 679	
		Check Total:	\$25.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144798	2/14/2024	Caesar Wood	\$63.60	Travel meals	01 11 6200 601	
Check Total:			\$63.60			
144799	2/15/2024	Aflac	\$21.58	Payroll Deduction	01 11 0000 202	
	2/15/2024	Aflac	\$38.74		01 11 0000 202	
	2/15/2024	Aflac	\$12.87		01 11 0000 202	
	2/15/2024	Aflac	\$62.92		01 11 0000 202	
	2/15/2024	Aflac	\$31.20		01 11 0000 202	
	2/15/2024	Aflac	\$35.88		01 11 0000 202	
	2/15/2024	Aflac	\$35.88		01 11 0000 202	
	2/15/2024	Aflac	\$35.88		01 11 0000 202	
	2/15/2024	Aflac	\$25.09		01 11 0000 202	
	2/15/2024	Aflac	\$19.11		01 11 0000 202	
	2/15/2024	Aflac	\$56.16		01 11 0000 202	
	2/15/2024	Aflac	\$35.88		01 11 0000 202	
	2/15/2024	Aflac	\$47.84		01 11 0000 202	
	2/15/2024	Aflac	\$30.55		01 11 0000 202	
	2/15/2024	Aflac	\$30.55		01 11 0000 202	
	2/15/2024	Aflac	\$25.09		01 11 0000 202	
	2/15/2024	Aflac	\$30.94		01 11 0000 202	
	2/15/2024	Aflac	\$35.88		01 11 0000 202	
	2/15/2024	Aflac	\$56.16		01 11 0000 202	
	2/15/2024	Aflac	\$21.97		01 11 0000 202	
	2/15/2024	Aflac	\$27.04		01 11 0000 202	
	2/15/2024	Aflac	\$17.16		01 11 0000 202	
	2/15/2024	Aflac	\$25.09		01 11 0000 202	
	2/15/2024	Aflac	\$31.20		01 11 0000 202	
	2/15/2024	Aflac	\$12.87		01 11 0000 202	
	2/15/2024	Aflac	\$12.87		01 11 0000 202	
	2/15/2024	Aflac	\$30.94		01 11 0000 202	
	2/15/2024	Aflac	\$54.00		01 11 0000 202	
	2/15/2024	Aflac	\$11.31		01 11 0000 202	
	2/15/2024	Aflac	\$84.24		01 11 0000 202	
	2/15/2024	Aflac	\$97.89		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144799						
	2/15/2024	Aflac	\$80.34	Payroll Deduction	01 11 0000 202	
	2/15/2024	Aflac	\$37.90		01 11 0000 202	
	2/15/2024	Aflac	\$54.23		01 11 0000 202	
	2/15/2024	Aflac	\$69.68		01 11 0000 202	
	2/15/2024	Aflac	\$33.93		01 11 0000 202	
	2/15/2024	Aflac	\$69.68		01 11 0000 202	
	2/15/2024	Aflac	\$40.69		01 11 0000 202	
	2/15/2024	Aflac	\$69.68		01 11 0000 202	
	2/15/2024	Aflac	\$71.89		01 11 0000 202	
	2/15/2024	Aflac	\$69.68		01 11 0000 202	
	2/15/2024	Aflac	\$72.93		01 11 0000 202	
	2/15/2024	Aflac	\$40.69		01 11 0000 202	
	2/15/2024	Aflac	\$83.20		01 11 0000 202	
	2/15/2024	Aflac	\$54.00		01 11 0000 202	
	2/15/2024	Aflac	\$84.89		01 11 0000 202	
	2/15/2024	Aflac	\$27.04		01 11 0000 202	
	2/15/2024	Aflac	\$52.00		01 11 0000 202	
	2/15/2024	Aflac	\$16.64		01 11 0000 202	
	2/15/2024	Aflac	\$6.65		01 11 0000 202	
	2/15/2024	Aflac	\$30.60		01 11 0000 202	
	2/15/2024	Aflac	\$6.25		01 11 0000 202	
	2/15/2024	Aflac	\$26.25		01 11 0000 202	
	2/15/2024	Aflac	\$20.93		01 11 0000 202	
	2/15/2024	Aflac	\$45.76		01 11 0000 202	
	2/15/2024	Aflac	\$72.80		01 11 0000 202	
	2/15/2024	Aflac	\$27.30		01 11 0000 202	
	2/15/2024	Aflac	\$20.02		01 11 0000 202	
	2/15/2024	Aflac	\$27.30		01 11 0000 202	
	2/15/2024	Aflac	\$25.09		01 11 0000 202	
	2/15/2024	Aflac	\$15.21		01 11 0000 202	
	2/15/2024	Aflac	\$72.67		01 11 0000 202	
	2/15/2024	Aflac	\$10.14		01 11 0000 202	
	2/15/2024	Aflac	\$15.50		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144799						
	2/15/2024	Aflac	\$49.14	Payroll Deduction	01 11 0000 202	
	2/15/2024	Aflac	\$10.53		01 11 0000 202	
	2/15/2024	Aflac	\$51.74		01 11 0000 202	
	2/15/2024	Aflac	\$5.50		01 11 0000 202	
		Check Total:	\$2,663.25			
144800						
	2/15/2024	Alabama Child Support Payment Cent	\$725.00	Payroll Deduction	01 11 0000 202	
		Check Total:	\$725.00			
144801						
	2/15/2024	CCCC Foundation	\$23.75	Payroll Deduction	01 11 0000 202	
	2/15/2024	CCCC Foundation	\$19.17		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.84		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.66		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.66		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$18.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$41.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$10.83		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.50		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.66		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144801						
	2/15/2024	CCCC Foundation	\$8.33	Payroll Deduction	01 11 0000 202	
	2/15/2024	CCCC Foundation	\$13.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$41.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.66		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$5.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$13.20		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$13.20		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.66		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$50.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.50		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$55.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144801						
	2/15/2024	CCCC Foundation	\$8.33	Payroll Deduction	01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$10.73		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$7.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.35		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$17.08		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$10.42		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$41.66		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$23.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.50		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$111.11		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$33.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.34		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$41.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.34		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.50		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$4.87		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$12.50		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144801						
	2/15/2024	CCCC Foundation	\$16.66	Payroll Deduction	01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$41.66		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$7.07		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$23.75		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$33.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$2.09		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$18.00		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$41.66		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.84		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$17.50		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.34		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$41.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$43.75		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$33.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$4.87		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.34		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$6.25		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$33.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$1.83		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144801						
	2/15/2024	CCCC Foundation	\$8.33	Payroll Deduction	01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$7.50		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$66.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$2.08		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$10.41		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.34		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$18.20		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.66		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$6.25		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$1.84		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$3.34		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$7.50		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$16.66		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	2/15/2024	CCCC Foundation	\$8.33		01 11 0000 202	
		Check Total:	\$2,166.28			
144802						
	2/15/2024	Fiduciary Trust Company of New Hamj	\$300.00	Payroll Deduction	01 11 0000 202	
	2/15/2024	Fiduciary Trust Company of New Hamj	\$100.00		01 11 0000 202	
		Check Total:	\$400.00			
144803						
	2/15/2024	Kansas Payment Center	\$225.00	Payroll Deduction	01 11 0000 202	
		Check Total:	\$225.00			
144804						
	2/15/2024	KNEA	\$52.25	Payroll Deduction	01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144804						
	2/15/2024	KNEA	\$52.25	Payroll Deduction	01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	
	2/15/2024	KNEA	\$52.25		01 11 0000 202	
		Check Total:	\$627.00			
144805						
	2/15/2024	LifeSecure Insurance Company	\$63.27	Payroll Deduction	01 11 0000 202	
		Check Total:	\$63.27			
144806						
	2/15/2024	WEX Health, Inc	\$416.66	Payroll Deduction	01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$416.66		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$100.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$166.67		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$166.67		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$83.34		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$266.66		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$233.34		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$200.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$80.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$83.34		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$84.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$150.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$125.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$266.66		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144806						
	2/15/2024	WEX Health, Inc	\$60.00	Payroll Deduction	01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$266.66		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$100.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$55.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$8.34		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$25.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$100.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$266.66		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$100.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$25.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$25.00		01 11 0000 202	
	2/15/2024	WEX Health, Inc	\$37.50		01 11 0000 202	
		Check Total:	\$4,208.16			
144807						
	2/16/2024	Alliance Business Services, Inc	\$2,017.65	Fiber Broadband/Voice Over IP	01 11 6501 631	
		Check Total:	\$2,017.65			
144808						
	2/16/2024	Amazon Capital Services, Inc.	\$59.96	Atomic Analog Wall Clock	01 11 8315 702	
	2/16/2024	Amazon Capital Services, Inc.	\$56.96	CR123A Lithium Batteries AED Mach	01 11 8316 799	
	2/16/2024	Amazon Capital Services, Inc.	\$128.99	File Cabinet with lock & storage	01 11 8315 702	
	2/16/2024	Amazon Capital Services, Inc.	\$77.00	Scott Broadcast Spreader Ice Melt	01 11 8317 651	
		Check Total:	\$322.91			
144809						
	2/16/2024	ASCAP	\$143.80	ASCAP fee	01 11 1116 681	
		Check Total:	\$143.80			
144810						
	2/16/2024	Aurora News-Register	\$152.25	College Bound section ad	01 11 6107 615	
		Check Total:	\$152.25			
144811						
	2/16/2024	Brady Industries of Kansas, LLC	\$328.68	Janitorial Supplies	01 11 7100 708	
	2/16/2024	Brady Industries of Kansas, LLC	\$1,608.21	Janitorial Supplies	01 11 7100 708	
		Check Total:	\$1,936.89			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144812						
	2/16/2024	Card Services	\$63.99	HLC Conference Flight - AKnoettgen	01 11 6104 602	
	2/16/2024	Card Services	\$581.20	HLC PeerReviewerTrainingFlightAKnoettgen	01 11 6104 602	
	2/16/2024	Card Services	\$13.05	Meal at KBOR Meetings	01 11 6102 601	
	2/16/2024	Card Services	\$23.14	Meal at KBOR Meetings	01 11 6102 601	
	2/16/2024	Card Services	\$23.13	Meals at KBOR Meetings	01 11 6102 601	
		Check Total:	\$704.51			
144813						
	2/16/2024	Cloud County Cooperative Elevator As	\$1,349.20	Equine Feed	01 12 1102 719	
		Check Total:	\$1,349.20			
144814						
	2/16/2024	Concordia Town and Country	\$15.99	Shop Towels For WET	01 73 7366 799	
	2/16/2024	Concordia Town and Country	\$16.99	Trash Bags for WET	01 73 7366 799	
		Check Total:	\$32.98			
144815						
	2/16/2024	Dennis Brett Erkenbrack	\$121.79	WBB post-game meals on 2/10/24	01 11 5511 605	
		Check Total:	\$121.79			
144816						
	2/16/2024	Harris School Solutions	\$577.11	Payroll check stock	01 11 6200 613	
		Check Total:	\$577.11			
144817						
	2/16/2024	Health Occupation Students of Americ:	\$40.00	Nur: Kansas HOSA Spring Leadership Confe	01 12 1124 614	
		Check Total:	\$40.00			
144818						
	2/16/2024	Hoffman Subs, Inc	\$42.00	WBB pre-game sandwiches on 2/10/24	01 11 5511 605	
		Check Total:	\$42.00			
144819						
	2/16/2024	JNT Company LLC	\$6,000.00	Tech Building recruitment video	01 11 6107 614	
		Check Total:	\$6,000.00			
144820						
	2/16/2024	Juana's Cleaning Service	\$2,300.00	Cleaning svcs Jan 22-26, Jan 29-Feb 2	01 11 7100 679	
		Check Total:	\$2,300.00			
144821						
	2/16/2024	JW Pepper & Son, Inc.	\$26.99	Jailhouse Rock CD 366134720	01 11 1116 701	
		Check Total:	\$26.99			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144822	2/16/2024	Jolie Beth Kasper	\$707.99	Dance Equipment Reimbursement	01 11 5541 719	
Check Total:			\$707.99			
144823	2/16/2024	KCLY-FM	\$729.24	January radio ads	01 11 6107 615	
Check Total:			\$729.24			
144824	2/16/2024	KNCK Concordia Radio	\$724.00	January radio ads	01 11 6107 615	
Check Total:			\$724.00			
144825	2/16/2024	KSNT	\$2,238.00	January commercials, Chiefs ads, digital	01 11 6107 615	
Check Total:			\$2,238.00			
144826	2/16/2024	KVSV	\$295.00	Sports broadcast sponsorship	01 11 6107 615	
Check Total:			\$295.00			
144827	2/16/2024	Motorcycle Rider Education, LLC	\$4,112.30	MRE state re-imbusement (2022)	01 13 1538 679	
Check Total:			\$4,112.30			
144828	2/16/2024	Print 5 - Blade Empire	\$90.65	Adult education ads	01 11 6107 615	
	2/16/2024	Print 5 - Blade Empire	\$56.00	Business Cards for C Langsford	01 11 1116 615	
Check Total:			\$146.65			
144829	2/16/2024	Jenny Russell	\$145.00	Screenprinting - JenRus Freelance	01 11 5515 712	
Check Total:			\$145.00			
144830	2/16/2024	Valley Vet Supply	\$68.99	Feed for the Ag Unit	01 12 1102 719	
Check Total:			\$68.99			
144831	2/20/2024	Altius Awards and Apparel	\$10.00	Lifetime Pass - Ann Lowell	01 11 6102 798	
	2/20/2024	Altius Awards and Apparel	\$10.00	Lifetime Pass - Mary Gantz	01 11 6102 798	
	2/20/2024	Altius Awards and Apparel	\$15.00	Name Plate for Stephanie Hood	01 11 6200 702	
Check Total:			\$35.00			
144832	2/20/2024	Assessment Technologies Institute, LL	\$2,080.00	ATI Pharmacology Bundle - Online Access	01 83 9100 742	
Check Total:			\$2,080.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144833						
	2/20/2024	BCS Apparel	\$1,260.00	Nike Essential Shorts	01 83 9100 743	
	2/20/2024	BCS Apparel	\$760.50	Nike Full Logo Tees	01 83 9100 743	
	2/20/2024	BCS Apparel	\$1,251.00	Nike Victory Shorts	01 83 9100 743	
	2/20/2024	BCS Apparel	\$897.00	Nike Women's Boxy Tees	01 83 9100 743	
		Check Total:	\$4,168.50			
144834						
	2/20/2024	Card Services	\$63.46	Business office lunch El Puerto	01 11 6200 702	
	2/20/2024	Card Services	\$129.86	Fuse Links	01 11 7100 650	
	2/20/2024	Card Services	\$190.00	Hava Java License renewal	01 11 4101 681	
	2/20/2024	Card Services	\$29.99	HDMI splitter for JCC	01 73 7303 799	
	2/20/2024	Card Services	\$1,009.83	January Facebook ads & JNT management	01 11 6107 615	
	2/20/2024	Card Services	\$50.00	Ninite Pro	01 73 7303 799	
	2/20/2024	Card Services	\$50.00	Notary Fee for MacKenzie Cyr	01 11 5702 601	
	2/20/2024	Card Services	\$59.92	Pizza for Buisness Office	01 11 6200 702	
	2/20/2024	Card Services	\$69.00	Simple Practice December	01 73 7303 799	
	2/20/2024	Card Services	\$2,659.46	Surface pro for Steph Downie	01 73 7303 799	
	2/20/2024	Card Services	\$349.00	T-shirt Sponsorship for Clifton Clyde Hi	01 11 6106 617	
	2/20/2024	Card Services	\$-26.98	Walmart Refund	01 11 6200 702	
	2/20/2024	Card Services	\$300.00	Wellness Program - Amazon GC \$300	01 73 7324 799	
	2/20/2024	Card Services	\$125.00	Wellness Program - Target GC \$125	01 73 7324 799	
		Check Total:	\$5,058.54			
144835						
	2/20/2024	CCB Credit Services, Inc.	\$10.00	Commission Due to CCB Collection Agency	01 11 6200 799	
		Check Total:	\$10.00			
144836						
	2/20/2024	CDW Government, Inc.	\$454.70	Foundation Printer	01 73 7303 799	
		Check Total:	\$454.70			
144837						
	2/20/2024	Coalition on Adult Basic Ed (COABE)	\$650.00	COABE Conference Fees (Admin - Debbie)	01 23 1533 610	
	2/20/2024	Coalition on Adult Basic Ed (COABE)	\$650.00	COABE Conference Fees-Faith Instruction	01 23 1533 616	
		Check Total:	\$1,300.00			
144838						
	2/20/2024	Edwin Mark Deugan	\$84.00	Uniform Pant Alterations	01 11 5513 852	
		Check Total:	\$84.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144839	2/20/2024	JW Pepper & Son, Inc.	\$45.00	Dance Boatman Dance 366131836	01 11 1116 701	
	2/20/2024	JW Pepper & Son, Inc.	\$60.00	Dance Your Dance 366131836	01 11 1116 701	
	2/20/2024	JW Pepper & Son, Inc.	\$25.72	Shipping 366131836	01 11 1116 701	
		Check Total:	\$130.72			
144840	2/20/2024	KAEA	\$460.50	KAEA Conference Fees	01 23 1533 616	
		Check Total:	\$460.50			
144841	2/20/2024	Christopher Michael Langsford	\$480.00	Meals at KMEA	01 11 1116 605	
		Check Total:	\$480.00			
144842	2/20/2024	NCK Mats and More, LLC	\$14.37	Mat Cleaning- Wrestling Facility #75333	01 11 7100 708	
	2/20/2024	NCK Mats and More, LLC	\$126.12	Mat Cleaning-Campus #75334	01 11 7100 708	
		Check Total:	\$140.49			
144843	2/21/2024	Anastasia R. Best	\$50.00	A/R refund check	01 11 0000 131	
		Check Total:	\$50.00			
144844	2/21/2024	Taylor N. Titgemeyer	\$478.00	A/R refund check	01 11 0000 131	
		Check Total:	\$478.00			
144845	2/21/2024	Dameion A. Sheaffer	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144846	2/21/2024	Jennessa T. Wickersham	\$190.20	A/R refund check	01 11 0000 131	
		Check Total:	\$190.20			
144847	2/21/2024	Amber M. Farha	\$39.00	A/R refund check	01 11 0000 131	
		Check Total:	\$39.00			
144848	2/21/2024	Taylor M. Avicola	\$1,546.00	A/R refund check	01 11 0000 131	
		Check Total:	\$1,546.00			
144849	2/21/2024	Kiana M. Champlin	\$182.00	A/R refund check	01 11 0000 131	
		Check Total:	\$182.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144850	2/21/2024	Athina M. Liby	\$57.00	A/R refund check	01 11 0000 131	
		Check Total:	\$57.00			
144851	2/21/2024	Jack Tesoriero	\$470.00	A/R refund check	01 11 0000 131	
		Check Total:	\$470.00			
144852	2/21/2024	Kamryn J. Rietzke	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144853	2/21/2024	Carisa L. McBride	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144854	2/21/2024	Lauren E. Roles	\$210.00	A/R refund check	01 11 0000 131	
		Check Total:	\$210.00			
144855	2/21/2024	Madison R. Strecker	\$314.00	A/R refund check	01 11 0000 131	
		Check Total:	\$314.00			
144856	2/21/2024	Keegan M. Hamel	\$403.28	A/R refund check	01 11 0000 131	
		Check Total:	\$403.28			
144857	2/21/2024	Peyton A. Walters	\$165.00	A/R refund check	01 11 0000 131	
		Check Total:	\$165.00			
144858	2/21/2024	Jillian M. Schaefer	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144859	2/21/2024	Aiden J. Conrad	\$185.00	A/R refund check	01 11 0000 131	
		Check Total:	\$185.00			
144860	2/21/2024	Hailey M. Begnoche	\$21.00	A/R refund check	01 11 0000 131	
		Check Total:	\$21.00			
144861	2/21/2024	Samuel W. Kendig	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144862	2/21/2024	Austin S. Wurtz	\$75.00	A/R refund check	01 11 0000 131	
		Check Total:	\$75.00			
144863	2/21/2024	Alyssa J. Marshall	\$336.00	A/R refund check	01 11 0000 131	
		Check Total:	\$336.00			
144864	2/21/2024	Gabrielle E. Young	\$120.00	A/R refund check	01 11 0000 131	
		Check Total:	\$120.00			
144865	2/21/2024	Mariah L. Schroeder	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144866	2/21/2024	Zander W. Ehrich	\$70.00	A/R refund check	01 11 0000 131	
		Check Total:	\$70.00			
144867	2/21/2024	Seraphina G. Moon	\$530.00	A/R refund check	01 11 0000 131	
		Check Total:	\$530.00			
144868	2/21/2024	Madelynn D. Wells	\$361.00	A/R refund check	01 11 0000 131	
		Check Total:	\$361.00			
144869	2/21/2024	Dylan M. Ancheta	\$543.00	A/R refund check	01 11 0000 131	
		Check Total:	\$543.00			
144870	2/21/2024	Madison M. Ronnebaum	\$3,970.00	A/R refund check	01 11 0000 131	
		Check Total:	\$3,970.00			
144871	2/21/2024	Sienna J. Newsom	\$262.00	A/R refund check	01 11 0000 131	
		Check Total:	\$262.00			
144872	2/21/2024	Alina Vetrova	\$79.00	A/R refund check	01 11 0000 131	
		Check Total:	\$79.00			
144873	2/21/2024	Bulat Ochirov	\$172.00	A/R refund check	01 11 0000 131	
		Check Total:	\$172.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144874	2/21/2024	Zeb T. Larson	\$75.00	A/R refund check	01 11 0000 131	
		Check Total:	\$75.00			
144875	2/21/2024	Kiera L. Brack	\$1,188.00	A/R refund check	01 11 0000 131	
		Check Total:	\$1,188.00			
144876	2/21/2024	Zoe E. Kyle	\$165.00	A/R refund check	01 11 0000 131	
		Check Total:	\$165.00			
144877	2/21/2024	Maddy C. Krueger	\$75.00	A/R refund check	01 11 0000 131	
		Check Total:	\$75.00			
144878	2/21/2024	Addison G. Mead	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144879	2/21/2024	Mara Williams	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144880	2/21/2024	Christy J. Foster	\$120.00	A/R refund check	01 11 0000 131	
		Check Total:	\$120.00			
144881	2/21/2024	Drew M. Shirley	\$389.00	A/R refund check	01 11 0000 131	
		Check Total:	\$389.00			
144882	2/21/2024	Aubrey C. Reasoner	\$75.00	A/R refund check	01 11 0000 131	
		Check Total:	\$75.00			
144883	2/21/2024	Colton L. Spellman	\$150.00	A/R refund check	01 11 0000 131	
		Check Total:	\$150.00			
144884	2/21/2024	Emersyn Colby	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144885	2/21/2024	Sara L. Smith	\$75.00	A/R refund check	01 11 0000 131	
		Check Total:	\$75.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144886	2/21/2024	Kelsay J. Mueller	\$60.00	A/R refund check	01 11 0000 131	
Check Total:			\$60.00			
144887	2/21/2024	Kayleigh J. Blair	\$75.00	A/R refund check	01 11 0000 131	
Check Total:			\$75.00			
144888	2/21/2024	Carissa L. Kolle	\$60.00	A/R refund check	01 11 0000 131	
Check Total:			\$60.00			
144889	2/21/2024	Mylee J. Hammond	\$49.28	A/R refund check	01 11 0000 131	
Check Total:			\$49.28			
144890	2/21/2024	Sarabeth Martin	\$414.00	A/R refund check	01 11 0000 131	
Check Total:			\$414.00			
144891	2/21/2024	Grace M. Smith	\$60.00	A/R refund check	01 11 0000 131	
Check Total:			\$60.00			
144892	2/21/2024	Hudson R. Wolters	\$60.00	A/R refund check	01 11 0000 131	
Check Total:			\$60.00			
144893	2/21/2024	Ashleigh J. Long	\$193.00	A/R refund check	01 11 0000 131	
Check Total:			\$193.00			
144894	2/21/2024	Kyla S. Walsh	\$60.00	A/R refund check	01 11 0000 131	
Check Total:			\$60.00			
144895	2/21/2024	McKenzie M. Baker	\$75.00	A/R refund check	01 11 0000 131	
Check Total:			\$75.00			
144896	2/21/2024	Carmen Rock	\$268.00	A/R refund check	01 11 0000 131	
Check Total:			\$268.00			
144897	2/21/2024	Colton J. Brummer	\$75.00	A/R refund check	01 11 0000 131	
Check Total:			\$75.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144898	2/21/2024	Gabriel O. Davidson	\$61.00	A/R refund check	01 11 0000 131	
		Check Total:	\$61.00			
144899	2/21/2024	Tinh T. Tran	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144900	2/21/2024	Hoai T. Hoang	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144901	2/21/2024	Tien T. Nguyen	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144902	2/21/2024	Tien T. Tran	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144903	2/21/2024	Faith L. Ruthstrom	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144904	2/21/2024	Lauren K. Brummet	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144905	2/21/2024	Triston W. Wells	\$2,902.00	A/R refund check	01 11 0000 131	
		Check Total:	\$2,902.00			
144906	2/21/2024	Zachary D. Sharshel	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144907	2/21/2024	Camden D. Robins	\$180.00	A/R refund check	01 11 0000 131	
		Check Total:	\$180.00			
144908	2/21/2024	Jaden K. Thomas	\$909.00	A/R refund check	01 11 0000 131	
		Check Total:	\$909.00			
144909	2/21/2024	Jordan R. Hauschel	\$1,000.00	A/R refund check	01 11 0000 131	
		Check Total:	\$1,000.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144910	2/21/2024	Brecken L. Whitney	\$210.00	A/R refund check	01 11 0000 131	
		Check Total:	\$210.00			
144911	2/21/2024	Jaci Carter	\$85.00	A/R refund check	01 11 0000 131	
		Check Total:	\$85.00			
144912	2/21/2024	Cohen R. Evans	\$165.00	A/R refund check	01 11 0000 131	
		Check Total:	\$165.00			
144913	2/21/2024	Madeleine A. Bonneau	\$70.00	A/R refund check	01 11 0000 131	
		Check Total:	\$70.00			
144914	2/21/2024	Jillian N. Artiges	\$675.00	A/R refund check	01 11 0000 131	
		Check Total:	\$675.00			
144915	2/21/2024	Ashley L. Suter	\$2,218.00	A/R refund check	01 11 0000 131	
		Check Total:	\$2,218.00			
144916	2/21/2024	Emmett Hendry	\$37.21	A/R refund check	01 11 0000 131	
		Check Total:	\$37.21			
144917	2/21/2024	Zane J. Schultze	\$60.00	A/R refund check	01 11 0000 131	
		Check Total:	\$60.00			
144918	2/21/2024	Jace K. Cunningham	\$150.00	A/R refund check	01 11 0000 131	
		Check Total:	\$150.00			
144919	2/21/2024	Trista L. Crome	\$225.00	A/R refund check	01 11 0000 131	
		Check Total:	\$225.00			
144920	2/21/2024	Mina F. Spitler	\$75.00	A/R refund check	01 11 0000 131	
		Check Total:	\$75.00			
144921	2/21/2024	Elisa C. Sosa	\$422.00	A/R refund check	01 11 0000 131	
		Check Total:	\$422.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144922	2/21/2024	Isley A. Lee	\$339.00	A/R refund check	01 11 0000 131	
Check Total:			\$339.00			
144923	2/21/2024	Camryn P. Beikmann	\$52.00	A/R refund check	01 11 0000 131	
Check Total:			\$52.00			
144924	2/21/2024	Katzel Carlin	\$60.00	A/R refund check	01 11 0000 131	
Check Total:			\$60.00			
144925	2/21/2024	Sara E. Lorenz	\$75.00	A/R refund check	01 11 0000 131	
Check Total:			\$75.00			
144926	2/21/2024	Joëlla D. Mathilda	\$103.00	A/R refund check	01 11 0000 131	
Check Total:			\$103.00			
144927	2/21/2024	Joshua R. Ferguson	\$60.00	A/R refund check	01 11 0000 131	
Check Total:			\$60.00			
144928	2/21/2024	Doak A. Guttery	\$60.00	A/R refund check	01 11 0000 131	
Check Total:			\$60.00			
144929	2/21/2024	Mya L. Schweitzer	\$460.00	A/R refund check	01 11 0000 131	
Check Total:			\$460.00			
144930	2/21/2024	Alexandria A. Nicholson	\$60.00	A/R refund check	01 11 0000 131	
Check Total:			\$60.00			
144931	2/21/2024	Tovah J. Catlin	\$14.00	A/R refund check	01 11 0000 131	
Check Total:			\$14.00			
144932	2/21/2024	Christopher P. LaRocque	\$54.00	A/R refund check	01 11 0000 131	
Check Total:			\$54.00			
144933	2/21/2024	Payge Rodenbeek	\$375.40	A/R refund check	01 11 0000 131	
Check Total:			\$375.40			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144934	2/21/2024	Connor A. Fry	\$50.00	A/R refund check	01 11 0000 131	
		Check Total:	\$50.00			
144935	2/21/2024	Mark W. Buus	\$193.00	A/R refund check	01 11 0000 131	
		Check Total:	\$193.00			
144936	2/21/2024	Seth Crouse	\$193.00	A/R refund check	01 11 0000 131	
		Check Total:	\$193.00			
144937	2/21/2024	Kelly R. Ingalsbe	\$469.00	A/R refund check	01 11 0000 131	
		Check Total:	\$469.00			
144938	2/21/2024	Ethan D. Mesalles	\$75.00	A/R refund check	01 11 0000 131	
		Check Total:	\$75.00			
144939	2/21/2024	Belleville Health Care Center	\$35.00	A/R refund check	01 11 0000 131	
		Check Total:	\$35.00			
144940	2/21/2024	Madelynn R. McMurray	\$61.00	A/R refund check	01 11 0000 131	
		Check Total:	\$61.00			
144941	2/21/2024	Zachary C. Miller	\$150.00	A/R refund check	01 11 0000 131	
		Check Total:	\$150.00			
144942	2/21/2024	Hannah M. Williams	\$100.00	A/R refund check	01 11 0000 131	
		Check Total:	\$100.00			
144943	2/21/2024	Aidan J. Larson	\$75.00	A/R refund check	01 11 0000 131	
		Check Total:	\$75.00			
144944	2/21/2024	Audrey L. Blackwood	\$441.00	A/R refund check	01 11 0000 131	
		Check Total:	\$441.00			
144945	2/21/2024	Josef A. Browning	\$1.00	A/R refund check	01 11 0000 131	
		Check Total:	\$1.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144946	2/21/2024	Kadyn D. Thomas	\$75.00	A/R refund check	01 11 0000 131	
Check Total:			\$75.00			
144947	2/21/2024	Bentley N. Douglas	\$318.00	A/R refund check	01 11 0000 131	
Check Total:			\$318.00			
144948	2/21/2024	Cameron R. Beasley	\$186.20	A/R refund check	01 11 0000 131	
Check Total:			\$186.20			
144949	2/21/2024	Anna S. Karber	\$489.00	A/R refund check	01 11 0000 131	
Check Total:			\$489.00			
144950	2/21/2024	Blair M. Adams	\$403.00	A/R refund check	01 11 0000 131	
Check Total:			\$403.00			
144951	2/21/2024	Desiree L. Kunzman	\$323.00	A/R refund check	01 11 0000 131	
Check Total:			\$323.00			
144952	2/21/2024	Natalee M. Bray	\$19.00	A/R refund check	01 11 0000 131	
Check Total:			\$19.00			
144953	2/21/2024	Jaysie N. Bowser	\$6,418.00	A/R refund check	01 11 0000 131	
Check Total:			\$6,418.00			
144954	2/21/2024	Kirstin M. Jantz	\$5,731.00	A/R refund check	01 11 0000 131	
Check Total:			\$5,731.00			
144955	2/21/2024	Leah K. Benne	\$750.00	A/R refund check	01 11 0000 131	
Check Total:			\$750.00			
144956	2/21/2024	Jenna M. Brown	\$2,165.00	A/R refund check	01 11 0000 131	
Check Total:			\$2,165.00			
144957	2/21/2024	Chloe M. Behrens	\$121.50	A/R refund check	01 11 0000 131	
Check Total:			\$121.50			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144958	2/21/2024	Cav C. Carlgren	\$43.03	A/R refund check	01 11 0000 131	
Check Total:			\$43.03			
144959	2/21/2024	Elisabeth J. Heitmann	\$1,250.00	A/R refund check	01 11 0000 131	
Check Total:			\$1,250.00			
144960	2/21/2024	Caleb C. Burks	\$374.00	A/R refund check	01 11 0000 131	
Check Total:			\$374.00			
144961	2/21/2024	Keghun B. Avery	\$250.00	A/R refund check	01 11 0000 131	
Check Total:			\$250.00			
144962	2/21/2024	Isaiah C. Vignery	\$358.50	A/R refund check	01 11 0000 131	
Check Total:			\$358.50			
144963	2/21/2024	Robert M. Schurr	\$1,250.00	A/R refund check	01 11 0000 131	
Check Total:			\$1,250.00			
144964	2/21/2024	Cameron J. Cleveland	\$1,987.00	A/R refund check	01 11 0000 131	
Check Total:			\$1,987.00			
144965	2/21/2024	Moriah A. Palmer	\$20.00	A/R refund check	01 11 0000 131	
Check Total:			\$20.00			
144966	2/21/2024	Trey D. Goheen	\$885.00	A/R refund check	01 11 0000 131	
Check Total:			\$885.00			
144967	2/21/2024	Rylee L. Noyes	\$56.00	A/R refund check	01 11 0000 131	
Check Total:			\$56.00			
144968	2/21/2024	Zander W. Ehrich	\$2,000.00	A/R refund check	01 11 0000 131	
Check Total:			\$2,000.00			
144969	2/21/2024	Seraphina G. Moon	\$200.00	A/R refund check	01 11 0000 131	
Check Total:			\$200.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144970	2/21/2024	Katria K. Kindscher	\$2,000.00	A/R refund check	01 11 0000 131	
		Check Total:	\$2,000.00			
144971	2/21/2024	Samuel J. Gros	\$500.00	A/R refund check	01 11 0000 131	
		Check Total:	\$500.00			
144972	2/21/2024	Amanda Pickel	\$6,981.00	A/R refund check	01 11 0000 131	
		Check Total:	\$6,981.00			
144973	2/21/2024	Melissa Chavez	\$2,512.00	A/R refund check	01 11 0000 131	
		Check Total:	\$2,512.00			
144974	2/21/2024	Araceli Davila	\$9,449.25	A/R refund check	01 11 0000 131	
		Check Total:	\$9,449.25			
144975	2/21/2024	Kaitlynn J. Baca	\$5,165.00	A/R refund check	01 11 0000 131	
		Check Total:	\$5,165.00			
144976	2/21/2024	Kiera L. Brack	\$750.00	A/R refund check	01 11 0000 131	
		Check Total:	\$750.00			
144977	2/21/2024	Moyra E. Barnes	\$726.30	A/R refund check	01 11 0000 131	
		Check Total:	\$726.30			
144978	2/21/2024	Kyran J. Avery	\$57.73	A/R refund check	01 11 0000 131	
		Check Total:	\$57.73			
144979	2/21/2024	Meghan R. Sandlin	\$5,699.25	A/R refund check	01 11 0000 131	
		Check Total:	\$5,699.25			
144980	2/21/2024	Triston W. Wells	\$100.00	A/R refund check	01 11 0000 131	
		Check Total:	\$100.00			
144981	2/21/2024	Jaelyn Rumback	\$1,845.50	A/R refund check	01 11 0000 131	
		Check Total:	\$1,845.50			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144982	2/21/2024	Teja L. Samuelson	\$52.00	A/R refund check	01 11 0000 131	
		Check Total:	\$52.00			
144983	2/21/2024	Nolan T. Freund	\$1,450.00	A/R refund check	01 11 0000 131	
		Check Total:	\$1,450.00			
144984	2/21/2024	Ashlynn M. Cramer	\$460.00	A/R refund check	01 11 0000 131	
		Check Total:	\$460.00			
144985	2/21/2024	Koy M. Behnke	\$500.00	A/R refund check	01 11 0000 131	
		Check Total:	\$500.00			
144986	2/21/2024	Amy Jones	\$2,601.23	A/R refund check	01 11 0000 131	
		Check Total:	\$2,601.23			
144987	2/21/2024	Brecken L. Whitney	\$250.00	A/R refund check	01 11 0000 131	
		Check Total:	\$250.00			
144988	2/21/2024	Colin G. Price	\$451.00	A/R refund check	01 11 0000 131	
		Check Total:	\$451.00			
144989	2/21/2024	Bailey S. Burns	\$500.00	A/R refund check	01 11 0000 131	
		Check Total:	\$500.00			
144990	2/21/2024	Rayenah C. Bergstrom	\$701.23	A/R refund check	01 11 0000 131	
		Check Total:	\$701.23			
144991	2/21/2024	Jillian N. Artiges	\$125.00	A/R refund check	01 11 0000 131	
		Check Total:	\$125.00			
144992	2/21/2024	Moise N. Balungu	\$244.45	A/R refund check	01 11 0000 131	
		Check Total:	\$244.45			
144993	2/21/2024	Joshua R. Deiter	\$528.00	A/R refund check	01 11 0000 131	
		Check Total:	\$528.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
144994	2/21/2024	Gannon M. White	\$165.00	A/R refund check	01 11 0000 131	
		Check Total:	\$165.00			

President Report for February 26, 2024

Mission and Guiding Values –

Cloud County Community College prepares students to lead successful lives and enhances the vitality of our communities.

Our Guiding Values are Success, Excellence, Service, Integrity, Diversity, Accessibility, and Sustainability

These are shared as a reminder of the impact and importance of the College's role in our community.

President's Update:

- Technical Education and Innovation Center Grand Opening will be on August 2nd.
- Graduation meetings have begun for the planning of the ceremony on May 17th. Our alumni of the year for 2024 will be Senator Elaine Bowers.
- Meetings Attended:
 - Weekly KACC President meetings (every Friday at 11 a.m.).
 - KBOR meetings on February 14th.
 - Concordia High School Coffee Time weekly (Fridays) for student enrichment.
 - Community Roundtable Radio Show on February 16th.
 - Chair and Vice-Chair Meeting on February 21st.

Marketing:

- Marketing has been working with JNT company to produce two videos to use as a recruitment tool for the Technical Education & Innovation Center. The 15 and 30 second videos highlight all the programs in the building. We will work with them this week to determine the best placements.
- Things in the works include promotion of second session classes, Junior Day (April 9), and the Scholarship Auction.
- T-Bird Talk is back this week with men's basketball.
- Social Media stats to share include the Hall of Fame Induction which reached 16,000. The winner of the month was the Art Donation to the Library by Brad LeDuc and Don Lambert, which reached 98,000!
- We continue to plug results of the Economic Impact Study on social media as well.

Foundation:

- Auction invitations will be mailed this week and donations are coming in for the 43rd Annual Scholarship Auction. The theme for this year's auction is Camp Cloud – a retro summer camp theme. There will be Camp Cloud shirts available for purchase for \$25.
- The Foundation received \$100,000 from the Dane G Hansen Foundation for the purchase of the second portion of the Pyxis Medication Management System.
- The Foundation has awarded more than \$265,000 in scholarships for the 2024-2025 academic year. The application will close on March 1.
- A baseball alumni event has been scheduled for May 4th. Alum are invited to watch the T-Birds take on Butler with a reception being held at the Dunning Hamel Baseball Training facility following the game.

- The Foundation is currently working on a request for Congressionally Directed Spending for fiscal year 2025 and a grant to the Sunderland Foundation both for the benefit of the Technical Education and Innovation Center.

Athletics:

- Track – The Cloud County Community College track and field teams won the 2024 NJCAA Region VI Indoor Track and Field Championships with the women scoring 180.5 points and the men scoring 127 points. The championships are the third in four years for the Cloud County women at the Indoor Championship meet while the men won their fifth Region VI Indoor Championship in the past 6 years. The 2024 Indoor track season will conclude this weekend with the NJCAA Indoor Track and Field Championships March 1-2 in Gainesville, FL.
- Wrestling – The Cloud County wrestling team has qualified eight wrestlers for the 2024 NJCAA Wrestling Championships March 1-2 in Council Bluffs, Iowa. Scoring 107.5 points at the South Central District Tournament in Great Bend, Kansas, the T-Birds finished fifth as a team and will have the third-most wrestlers they have ever sent to the national championship tournament competing.
- Women’s Basketball – The Cloud County women’s basketball team has three games remaining in the regular season and are still in the hunt to host a first-round NJCAA Region VI Tournament game. Currently holding a 13-13 overall record, CCCC will be at Cowley Wednesday night before hosting Butler on Saturday afternoon for sophomore day.
- Men’s Basketball – The Cloud County men’s basketball team has secured a finish of no-worse than sixth in the KJCCC and will host either a first-round or second-round home Region VI Tournament game pending the results from the final three games of the season. CCCC will most likely host a first-round home playoff game on Saturday, March 9th while currently holding a record of 19-8 overall, their most wins since the 2016-17 season (20).
- Softball – The Cloud County softball team has won four straight games after going a perfect 4-0 last week at home with doubleheader sweeps over Northwest Kansas Technical College and Southeast Community College. The T-Birds are off again until this Friday when they travel to Columbus, Nebraska to play Central Community College and will next be at home on Sunday, March 3rd against Iowa Lakes Community College beginning at 12 PM.
- Baseball – The Cloud County baseball team is off to a 9-4 start on the season following a four-game series split against Southeast Community College this past weekend. CCCC will play a four-game series against reigning NJCAA Region VI Champion Johnson County Community College this week with a home doubleheader to close out the series on Saturday, March 2nd before opening KJCCC West play next Thursday March 7th at home against Colby.

Upcoming

- Chamber Coffee Host – February 27th.
- TEA Meeting – February 29th.
- BAASC Meeting – March 5th.
- Junction City Area Chamber of Commerce Dinner – March 7th.
- Spring Break – March 12th – 16th
- KBOR Meetings March 20th.

Academic Affairs
February 2024 BOT Updates

I was approved by KCIA to serve on KBOR's Standing Committee of Chief Academic Officers (SCOCAO) to fill out the remainder of the role vacated by Butler CC's previous VPAA. March's SCOCAO meeting will be the first meeting of me serving in the role.

I volunteered at the table for the Be the Match bone marrow drive on Feb. 8th.

I attended KBOR monthly meetings (SCOCAO, COCAO, and BAASC) virtually on Feb. 14th.

I attended a KCIA virtual meeting on Feb. 16th. Items discussed included meeting more regularly than three times per year and developing a unified understanding and approach to KBOR's new performance indicators.

I am participating in the Brown Grand Player's performance of Alice's Adventures in Wonderland on Mar. 1st, 2nd, and 3rd at the Brown Grand Theatre.

I met with a representative from KU on Feb. 15th to discuss articulation agreements for the new Digital Entrepreneurship degree into their Professional Performance degree. They will be examining the curriculum and following up with me soon on what that pathway might look like.

I am also serving on KBOR's OER Steering Committee now and attended my first meeting on Feb. 15th. I think OER is a student support path that we will want to continue exploring, and I look forward to be a part of conversations at the state level. I also met with Brent Cox in the bookstore to briefly discuss ways to support our students better with textbook costs, and he is excited about what the future holds in this regard as well.

Cindy Lamberty met with a PhD candidate who is currently teaching at Colby that would like to look at Cloud as part of her dissertation, particularly in the area of assessment and the steps we took to overcome our probation sanction from HLC. She received IRB approval from her graduate institution, but we are also having her submit for approval through our IRB team before proceeding.

The Graduation Planning Committee met on Feb. 8th to begin discussing plans for this year's graduation.

TRIO is at full participation of 160 students, though they are still accepting new applicants through the rest of this academic year.

The *Silver Linings* creative journal, sponsored by the Communications department and Amy Kern in Art/Humanities, is taking submissions until Mar. 4th for this year's edition. Students, faculty, and staff (and even board members—wink wink) can submit their creative works for consideration.

Chris Langsford and three music students attended the Kansas Music Educators Association (KMEA) annual conference on Feb. 22nd-24th.

The first vocal music concert is Thursday, Mar. 7th at 7:00 p.m. in Cook Theatre.

Tonja Bisnette attended the K-State Early Childhood Conference on Feb. 21st-22nd.

Shelly Farha served as a judge for the local Youth Entrepreneurship Challenge (YEC) event, which consisted of 10 candidates who displayed their respective business ideas at a Tradeshow last week in conjunction with the annual CloudCorp luncheon. The students also pitched their business proposals in presentations on February 26.

Debbie Kearns received word during a virtual meeting that Cloud's Adult Ed program ranked 3rd highest out of 20 Kansas programs in Measurable Skills Gains (level advancements and GEDs obtained).

Nursing:

The "Be the Match" event on Feb. 8th had 22 volunteers (faculty, staff, and students from across the college) and received 86 potential donors added to the registry. 15 additional donors were added from Geary Nursing students on Feb. 14th.

Nursing faculty have been asked to participate in judging and speaking at the Kansas Health Occupations Students of America (HOSA) Spring Leadership Conference on March 27th and 28th in Manhattan.

Nursing received a \$100,000 grant from Dane G. Hansen toward the purchase of the Supply Pyxis.

The Medication Pyxis has arrived and is being set up by IT and Nursing faculty.

Stefanie Perret is serving on a Nursing Program-to-Program Articulation committee for KBOR. The first meeting is scheduled for Feb. 26th. Kris Farmer (Advising) will be serving on a similar committee for Criminal Justice. These will be modeled after the Elementary Education pathway that was recently approved in hopes of providing more programs a clear pathway of 60 hours transferred to any KBOR institution.

Stefanie Perret will participate in the virtual Kansas Nursing Workforce Center meeting on Feb. 27th representing ADN programs.

Nursing is anticipating 42 first year General Track Option students for Fall admittance.

Geary:

The Spring conference of the Kansas Council of Deans and Directors of Continuing Education and Community Service is scheduled to take place at Hutchinson Community College on February 29th and March 1st. Kelly Cook (Director of Workforce Development, Career Services, and Outreach) holds the position of President within the organization. Collaborating with the president-elect and the local committee from Hutchinson Community College, Kelly has been diligently orchestrating this event since September 2023. The keynote speaker for this conference is Ed O'Malley, former CEO of the Kansas Leadership Center and current CEO of the Kansas Health Foundation. His expertise promises to enrich the discussions and insights. Efforts are already underway for the planning of the Fall 2024 conference, which will be hosted at Seward County Community College. The President, along with the president-elect, is actively engaged in coordinating with the local committee to ensure another successful event. Kelly has plans to hopefully hold one of the meetings during the next academic year at the Concordia campus to show off the new Technical Education and Innovation Center.

Nursing entrance exams were given by Amanda Wolf on Jan. 29th, Feb. 1st, 5th, and 12th.

Jen Z. is working on developing the fall schedule draft.

Faith Koth, Adult Ed Coordinator, presented at the Feb. 21st USD 475 Community Connections meeting to give information on Cloud's Adult Ed GED prep and ESL programs. The Community Connections group includes folks from USD 475 and other non-profit or service organizations in Junction City/Geary County area that support USD 475 students and families.



Vice President for Administrative Services Updates-for Board meeting on February 26, 2024

Finance/Reports Update

The business office staff started distributing refund checks on Friday, February 23. The FY25 budget process is in full swing, and all budget managers will be submitting their budget request by March 1, 2024. There will be budget presentations April 3, 4, and 5 to hear all request.

Information Technology

- The new system administrator will start on Monday, March 4, 2024.
- We are interviewing this week for the PT tech position. Kevin Lutes has rescinded his resignation, and he is staying at Cloud.
- We will have staff attending the Jenzabar Jam Conference May 29-June 1, including IT staff. Jenzabar is our SIS for the college and is used by everyone.
- IT staff is working with Financial Aid staff to transition to DocuSign for transferring financial aid documents for students.

Children's Center

- We are advertising staffing positions to expand the children's center. We received bonus and longevity grants for this purpose.
- The staff will be holding parent-teacher conferences next week and to fill spots for the summer, and next fall.

Auxiliary Services Update

Housing

Housing Applications opened on February 1st to returning students. Currently, 87 applicants will be returning in the Fall. The application opened to new students February 16th. Daniel is currently working with Jessica on a marketing plan to attract new students to housing. The housing crew just met recently to discuss renovation plans, camps, and ways to increase our summer housing numbers.

Bookstore

The bookstore had a 96% opt-in rate for T-books for the Spring Semester. This is the highest to date. Also, spring apparel has started to arrive to sell in the bookstore.

Security:

We hired 2 new part-time officers: Dakota Frost and Chase Barrett. Stephanie, Michelle, Rex, Brad, and Kevin all met with Chuck Clanahan with CISA (Cybersecurity and Infrastructure Security Agency) to do a vulnerability assessment at the Children's Center to submit for a grant.



Cafeteria:

Stephanie met with the COO of Consolidated, David Campbell, to discuss ways to keep improving our cafeteria services. He also met with students and implemented a few quick changes based off their feedback. One change to always have the hamburger line open for lunch and supper and adding chicken strips to the menu.

Human Resources

We hosted a Negotiations Training offer by the Kansas Association for School Boards for area college and USD negotiators.

Rachel and Chris attended a compliance workshop in Wichita on February 8, 2024.

We hosted a supervisor training for all college supervisors on February 13, 2024.

Facilities Updates

- The facilities staff have been working with Hoods and EMC2 to fix and repair the sewer and air flow issue in the President's addition.

Community Relations

- a. The college is hosting the Chamber Coffee on February 27 and will be discussing the new tech facility.
- b. We attended the Cloud Corp Luncheon to be held on February 6 at the county fairgrounds.
- c. We have filled the information desk position, and it will start April 1, 2024. This position will replace Mary Gantz, who retired in January.
- d. T-Bird Talk this week will be with Devin Kastrup and four players from the Men's Basketball team. Feel free to join us in person at 5:30 pm at Easy G's or listen to 1390 KNCK.

Technical Education and Innovation Center Updates:

We are meeting bi-weekly with McCownGordon and GLMV to discuss progress and budgetary items with this project. The project continues to be on time and within budget to date. Matt from McCownGordon will be here tonight to give the board an update on the project.

Schedule:

- Inclement weather days: 0 days in February
- Substantial Complete date is July 17, 2024.
- Project Completion date is August 28, 2024.
- Save the date, Donor Dinner- August 1, 2024.
- Save the date, Ribbon cutting- August 2, 2024.

The project is **75% complete**. No delays and no injuries have occurred at the constructions site.



Schedule Update as of 2/2/2024

Task Mode	Unique ID	Task Name	Duration	Start	Finish
	1091	Punch List - Site	14 days	Wed 6/26/24	Wed 7/17/24
	1088	Area A	25 days	Tue 4/23/24	Tue 5/28/24
	1089	Final Clean - Area A	10 days	Tue 4/23/24	Mon 5/6/24
	1090	Punch List - Area A	15 days	Tue 5/7/24	Tue 5/28/24
	1087	Area B	25 days	Tue 5/7/24	Tue 6/11/24
	1084	Final Clean - Area B	10 days	Tue 5/7/24	Mon 5/20/24
	1085	Punch List - Area B	15 days	Tue 5/21/24	Tue 6/11/24
	1086	Area C	25 days	Wed 6/12/24	Wed 7/17/24
	1083	Final Clean - Area C	10 days	Wed 6/12/24	Tue 6/25/24
	1082	Punch List - Area C	15 days	Wed 6/26/24	Wed 7/17/24
	1094	Substantial Completion	252 days	Wed 7/17/24	Thu 7/17/25
	1095	Substantial Completion	0 days	Wed 7/17/24	Wed 7/17/24
	1241	Warranty Period	365 days	Thu 7/18/24	Thu 7/17/25

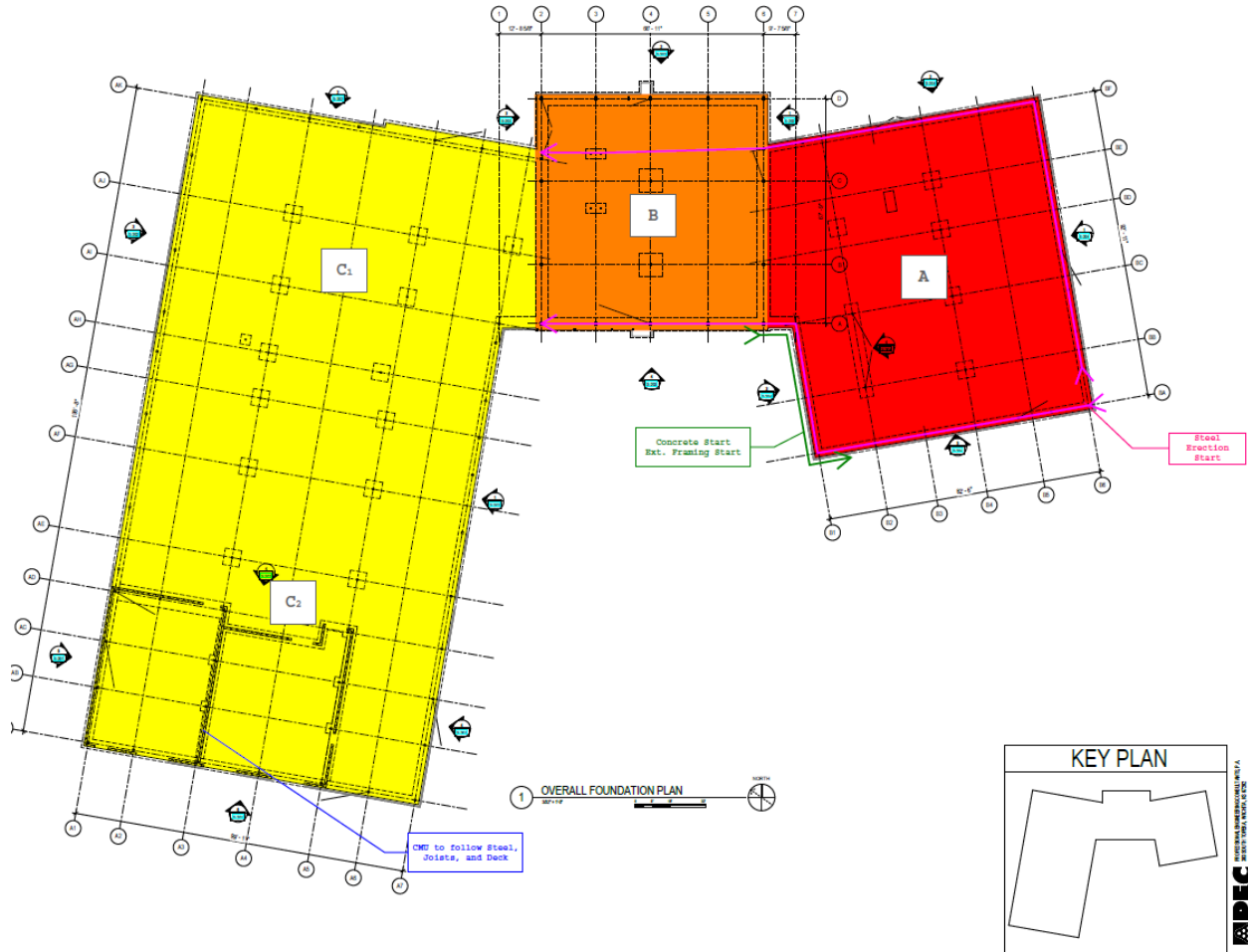
College Move-In Schedule with Furniture

Task Mode	Unique ID	Task Name	Duration	Start	Finish
	57	Security - Pull Wire	5 days	Thu 3/21/24	Wed 3/27/24
	1372	Graduation	1 day	Fri 5/17/24	Fri 5/17/24
	1308	Install IT Equipment	9 days	Tue 5/14/24	Fri 5/24/24
	1371	Install Agronomy Tables	5 days	Tue 5/14/24	Mon 5/20/24
	1373	Nursing Equipment Move-In (Area A)	11 days	Tue 5/28/24	Tue 6/11/24
	1369	Furniture Move-In (Area A & Area B)	9 days	Mon 6/3/24	Thu 6/13/24
	1307	Security - Access Control Device & Startup	7 days	Tue 5/28/24	Wed 6/5/24
	1368	Security - Camera Install & Startup	7 days	Tue 5/28/24	Wed 6/5/24
	608	Welding Equipment Move In	9 days	Mon 6/10/24	Thu 6/20/24
	1370	Hanger Equipment Move-In (Area C)	11 days	Mon 6/10/24	Mon 6/24/24
	1374	Furniture Move-In (Area C)	7 days	Thu 6/27/24	Mon 7/8/24
	1375	Occupy Truck Parking	1 day	Thu 7/18/24	Thu 7/18/24
	1383	Owner Move-In	10 days	Thu 7/18/24	Thu 8/1/24



CLOUD COUNTY Community College

Cloud County Community College prepares students to live successful lives and enhances the vitality of our communities.





CLOUD COUNTY
Community College

Technical Education & Innovation Center

CONSTRUCTION

UPDATE



Technical Education & Innovation Center



Start Date: **April 2023**

Tentative Completion: **July 2024**

■ **Recently Completed:**

- Brick install
- EIFS install
- Duct install
- Electrical main distribution panel delivery

■ **Ongoing:**

- Limestone install
- Storefront/curtainwall install
- Permanent power changeover
- Painting
- Drywall finishing
- Geiling grid install
- Tile install
- Overhead plumbing/electrical rough-in and devices

Technical Education & Innovation Center



Start Date: **April 2023**

Tentative Completion: **July 2024**

■ **Upcoming:**

- Metal panel/sheetmetal install
- HVAC startup
- Cabinetry deliveries
- Exterior concrete
- Overhead doors















THANK YOU

McCOWNGORDON
C O N S T R U C T I O N



Vice President for Student Services February Report

Admissions

- Sent postcards out to encourage 2nd session enrollment to applicants who did not enroll for spring.
- Sent text reminders to apply for scholarships
- Sent text messages to encourage housing applications for FA24 (will go out once housing app is live again).
- Spring Visit campaign is wrapping up; CCCC will give away 6- \$1,000 scholarships to those who visit Concordia or GCC campuses between 1/18 and 2/29.
- Counselors scheduling and traveling visits to service area schools.
- SEVIS (Student and Exchange Visitor Information System) check-in for all international students is underway; Completion by 3/1.
- Con Campus Visits February: 21 (8 additional scheduled).
- GCC Campus Visits February: 9 (1 additional scheduled).
- Upcoming:
 - o Health Professionals Visit Day rescheduled for 3/7.
 - o Minneapolis Sophomore class visit on 2/27.
 - o SEVP (Student and Exchange Visitor Program) biannual visit on 2/27.
 - o Community college roundtable for P/DSOs at JCCC on 3/5.
 - o Clifton-Clyde 8th grade class visit on 3/22.

Financial Aid

- 1st disbursement of the Spring 2024 semester was completed this week.
- Total funds disbursed \$2,052,844.
- Participation Agreement was updated. Continuing to work with DOE (Department of Education) contact regarding Recertification documentation originally due March 31st –Recently extended deadline. Now we have until our current certification expires on June 30, 2024, to submit all required documentation.
- Meeting with DocuSign for Education Friday, 2/23/2024 regarding secure document upload services. DocuSign works with DOE and many other schools for this purpose. Britni has expressed interest in utilizing it for International Students.
- New front desk employee, Allie Hardacre starting Monday, March 4th.

- 24-25 FAFSAs (Free Application for Federal Student Aid) will be released to schools following Spring Break. Plan in place for efficiently working through these and getting Aid Offers out as quickly and accurately as possible.

Student Records

- 153 students have currently applied for Spring graduation.
- 139 students plan to attend the Commencement Ceremony (Fall, Spring, Summer students). Deadline to participate is March 1st.
- 259 transcript requests have been processed.
- 39 prior college transcripts have been evaluated.
- Arista Bombardier will start March 18th as the new Assistant Registrar.
- Cassie Wurtz, Director, will be attending a Registrar Roundtable at Hutch CC on 22nd and 23rd.

Advising

- Hosted Transfer Fair on 02.06.24 – 17 colleges/universities attended.
- Kris Farmer and Becky Kindel are working with K-State for a visit on 03.19.24
- Planning for summer enrollment days is underway.
- Kris is working on the Academic Affairs sub-committee (academic maps).
- Program review was submitted.

Dual Advising

- Working with April, Jen Z, and Savannah to plan a Dual Credit Info Night at GCC – Wednesday, March 6th at 6:00 pm.
- Implementing a couple of new reports for dual credit enrollment (enrollment history and senior credit hour completion through CCCC).
- Increasing support for HS coordinators related to HS students, online courses, and success (Dropout Detective).
- Dual Advising visits (provided degree audits and discussed SP24 enrollment, FA24 enrollment, enrollment history, opportunities to enhance support for dual credit students, parents, coordinators, etc.).
 - o Concordia HS (01.31.24)
 - o Clifton-Clyde (02.05.24)
 - o JCHS (02.08.24)
 - o Clay Center (02.13.24)
 - o RP County (02.15.24)
 - o Lakeside (02.21.24)
 - o Bennington (Scheduled for 02.29.24)
 - o Chapman (Scheduled for 03.01.24)
 - Total support for Dual Advising this semester: 535 students (66.38% of high school students) | 2,822 credit hours (68.30%) of all dual credit hours.

Retention

- Zoe and Keela are responding to alerts and working with students and faculty.
- Program review was submitted.

Student Engagement

- Wrapped up the first 20 days of activities and additional events this month include Bubble Ball and a Black History Month event.
- Zoe met with Daniel (ResLife) and Aubrey (Accessibility and Mental Health) to collaborate for remaining spring student engagement activities.

Accessibility Services

- Processed accommodation requests & provided accommodation letters to 43 students for the spring semester.
- Met with students on the Concordia campus to review accommodation letters & emailed accommodation letters to instructors with student permission.
- Emailed Geary Co., online, and concurrent students their accommodation letters for review & emailed letters to instructors with student permission.

Mental Health

- 52 individual therapy sessions were held with students from Jan. 22 to Feb. 22.
- Completed 14.5 continuing education hours towards renewal of LCMFT licensure.
 - o Continuing education included:
 - ADHD: Evidenced Informed Treatment Approaches for Children & Adults.
 - Solution-Focused Therapy for Anxiety.
 - Borderline Personality Disorder Breakthrough Tools.

Other

- Revising E18 Formal Complaint Policy and E17 International Student Policy.
- Brandt volunteered with Amber at the CHS Enrichment Leadership Trainings. Every Friday in February.
- Finalizing TB treatments for two International Students.
- Brandt is serving as a liaison between CCCC and Sister Jean Rosemarynoski with bringing in students from Vietnam. Currently, there are 7 students on campus with 6 more students arriving in the summer. Potentially there could be more students than the 13 anticipated students.
- As President of the NCK Medical Center Foundation, Brandt volunteered at Casino Night.
- Brandt and Kris participated in Level Up Zoom meetings.

CLOUD COUNTY COMMUNITY COLLEGE

TOPIC:
Military Leave of Absence

Policy Number:
E19

Cloud County Community College maintains established procedures to accommodate students who must take a military leave of absence from a program of education in accordance with P.L. 117-328 (§ 3691A) and the Johnny Isakson and David P. Roe, M.D. Veterans Health Care and Benefits Improvement Act of 2020 (§ 1018).

The President or their designee has the authority to establish these procedures.

CLOUD COUNTY COMMUNITY COLLEGE

TOPIC:
Degrees and Certificates

Policy Number:
D7

Cloud County Community College offers degrees approved by the Kansas Board of Regents that lead to the conferral of associate degrees and certificates. Associate degree requirements include successful completion of a minimum of ~~62~~ 60 credit hours within a prescribed curriculum and a minimum of 2.00 grade point average.

All associate degree programs and certificates include general education course requirements.

Cloud County Community College maintains procedures for degree and certificate requirements. The President or their designee has the authority to establish these procedures.

Adopted:	Revised/Reviewed	Revised/Reviewed	Reviewed	Reviewed
12/16/85	4/25/06	4/26/11	1/30/18	4/12/22

**CLOUD COUNTY
COMMUNITY COLLEGE**
Concordia, Kansas

Independent Auditor's Report and
Financial Statements with
Supplementary Information

For the Year Ended June 30, 2023

CLOUD COUNTY COMMUNITY COLLEGE
Concordia, Kansas

TABLE OF CONTENTS

	<u>PAGE</u>	<u>NUMBER</u>
Management’s Discussion and Analysis	i - viii	
Independent Auditor’s Report	1-3	
FINANCIALS STATEMENTS:		
Statement of Position	4	
Statement of Revenues, Expenses, and Changes in Net Position	5	
Statement of Cash Flows	6-7	
Notes to Financial Statements	8-32	
REQUIRED SUPPLEMENTARY INFORMATION:		
Schedule of Funding Progress	1	33
SUPPLEMENTARY INFORMATION:		
Combining Schedule of Net Position – Primary Institution	2	34-39
Combining Schedule of Revenues, Expenses, and Changes in Net Position – Primary Institution.....	3	40-45
Schedule of Revenues, Expenditures, and Changes in Unencumbered Cash - Budget and Actual (Regulatory Basis): All Budgeted Funds - Current Funds – Unrestricted		
General Fund	4	46-47
Post Secondary Technical Education Fund	5	48
Adult Education Fund	6	49
Adult Supplementary Education Fund	7	50
Auxiliary Enterprise Funds	8	51-52
Revenue Bonds Fund.....	9	53
Capital Outlay Fund	10	54

CLOUD COUNTY COMMUNITY COLLEGE
Concordia, Kansas

TABLE OF CONTENTS

(Continued)

	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Schedule of Changes in Assets and Liabilities – All Agency Funds – Primary Institution.....	11	55
Auditor Information Sheet		56-57
Schedule of Expenditures of Federal Awards.....	12	58-59
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		60-61
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance		62-64
Schedule of Findings and Questioned Costs	13	65
Summary of Resolutions of Prior Year’s Audit Findings and Questioned Costs	14	66

Management's Discussion and Analysis

Introduction:

The following discussion and analysis of the financial performance and activity of Cloud County Community College (the College) is to provide an introduction to and an understanding of the basic financial statements of the College for the year ended June 30, 2023, with selected comparative information for the year ended June 30, 2022. This discussion focuses on the current activities, resulting changes, and currently known facts. This discussion should be read in conjunction with the College's basic financial statements and the footnotes to those financial statements. The College is solely responsible for the completeness of this information. A separate audit is issued for the Cloud County Community College Foundation and is available for review at 2221 Campus Drive, Concordia, Kansas.

Using the Annual Report:

The audit is conducted in accordance with auditing standards applicable to financial audits contained in Government Auditing standards, specifically GASB 34/35, issued by the Comptroller of the United States. The purpose of GASB 34/35 is to make the financial statement presentation of public entities more closely resemble or emulate that of non-public for-profit enterprises. The hope is that it will "enhance the understandability of the general purpose external financial reports." To that end the annual financial report will include basic financial statements and required supplementary information.

Basic financial statements are comprised of two parts:

1. Basic Financial Statements – These include Statement of Net Position; Statement of Revenues, Expenses, and Changes in Net Position; Statement of Cash Flows. These statements present the results on a single measurement focus and basis of accounting.
2. The Notes to the Basic Financial Statements are an integral and essential portion of the financial statements.

Required Supplementary Information:

Management's Discussion and Analysis (M D & A) - This is information that is required by standards to be presented but is not part of the basic financial statements.

Highlights to the Financial Statements:

The College's financial position at June 30, 2023, shows total assets exceeded its liabilities by \$29,884,122 as compared to \$19,643,413 in 2022. Of this amount, \$18,400,091 is classified as unrestricted net position as compared to \$9,798,124 in 2022. The unrestricted net position may be used to meet the College's ongoing obligations and increased by \$8,601,967 in fiscal year 2023. This increase is due to a Federal Grant (ARPA) and Capital Lease Proceeds received for the new Technical Education and Innovation Center currently under construction that will be completed for the Fall 2024 semester. The Cash and fund balances remained strong, and the College did have a slight increase in credit hour enrollment in 2023.

Statement of Net Position

The Statement of Net Position presents the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the College at June 30, 2023. The purpose of the Statements of Net Position is to present the financial condition of the College. The Statement of Net Position presents end of year data concerning Assets (current and noncurrent), Deferred Outflows, Liabilities (current and noncurrent), Deferred Inflows, and Net Position (Assets and Deferred Outflows minus Liabilities and Deferred Inflows).

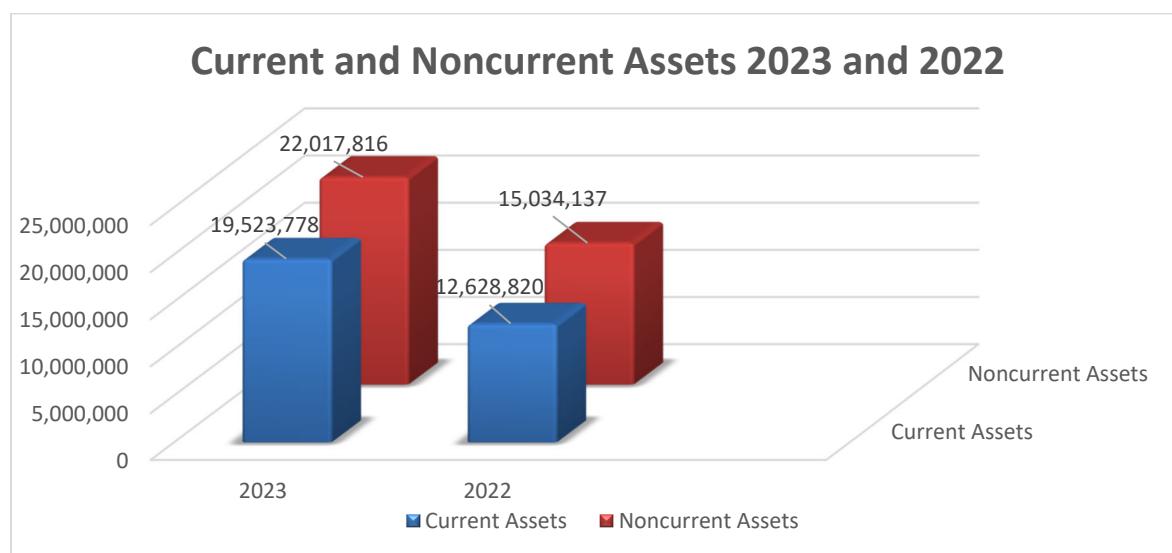
The assets and liabilities are categorized between current and noncurrent. The difference is that current assets and current liabilities become receivable or payable within the normal 12-month accounting cycle, whereas noncurrent assets and liabilities become receivable or payable after

12 months. The Governmental Accounting Standards Board implemented Statement No. 96 – accounting for subscription based information technology arrangements went into effect for the Fiscal Year 2023 audit. The fundamental principle of Statement 96 is that software subscriptions are financings of the right to use a subscription based software asset. The intangible right to use the software asset is recorded as a noncurrent asset and the outstanding liability of future subscription based payments is recorded in the noncurrent liabilities.

Comparison of Assets – Fiscal Year 2023 to 2022

	2023	% Total 2023	2022	% Total 2022
Current Assets	\$19,523,778	47.00%	\$12,628,820	45.65%
Non-Current Assets	\$22,017,816	53.00%	\$15,034,137	54.35%
Total Assets	\$41,541,594	100.00%	\$27,662,957	100.00%
Deferred Outflows	\$585,919		\$631,795	

The College’s current assets consist primarily of cash, accounts receivable and inventories; while noncurrent assets consist mainly of capital assets. The College’s current assets in 2023 were \$19,523,778 compared to \$12,628,820 in 2022. This reflects an increase in current assets from 2022 to 2023 of \$6,894,958. Noncurrent assets increased from \$15,034,137 to \$22,017,816 due to an increase in capital assets and the accounting of GASB Statement No. 96 – subscription based information technology based assets which went into effect for the Fiscal Year 2023 audit. Total breakdown of assets between current and noncurrent classifications follows:



Of the \$41,541,594 in total assets, approximately 47% are in current assets. Noncurrent assets represent 53% of total assets. Total assets increased by \$13,878,638 in 2023.

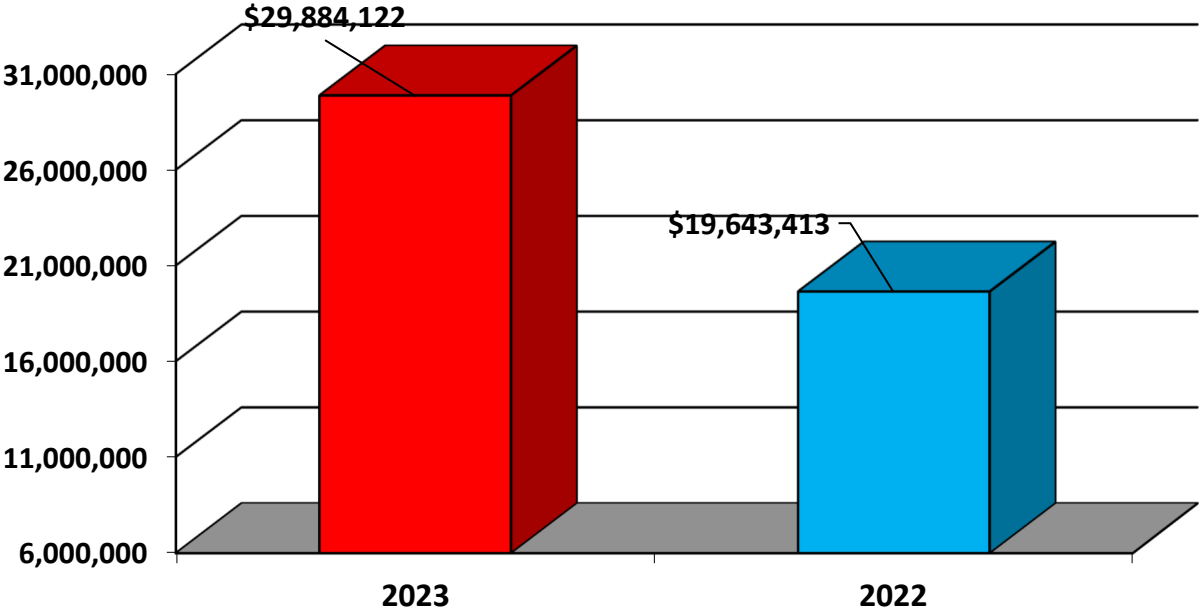
Comparison of Liabilities – Fiscal Year 2023 to 2022

	2023	% Total 2023	2022	% Total 2022
Current Liabilities	\$ 1,685,827	14.97%	\$ 3,261,441	43.00%
Non-Current Liabilities	\$ 9,577,480	85.03%	\$ 4,306,385	57.00%
Total Liabilities	\$ 11,263,307	100.00%	\$ 7,567,826	100.00%
Deferred Inflows	\$ 980,085		\$ 1,083,513	

The liabilities are categorized between current and noncurrent. For example, the College’s current liabilities consist primarily of accounts payable, accrued liabilities, and the current portion of the College’s certificates of participation related to Thunder Heights, and lease and subscription liability. Current liabilities decreased by \$1,575,614 in 2023 largely due to the decrease in accounts payable and the end of two capital leases: one for a college wide HVAC system and the other a passenger bus. The noncurrent liabilities portion now includes lease liability payable as well as subscription liability for those technology subscriptions contracted for more than one year. The current ratio of current assets to current liabilities remains high at 11.58 to 1.

Net Position for 2023 Compared to 2022

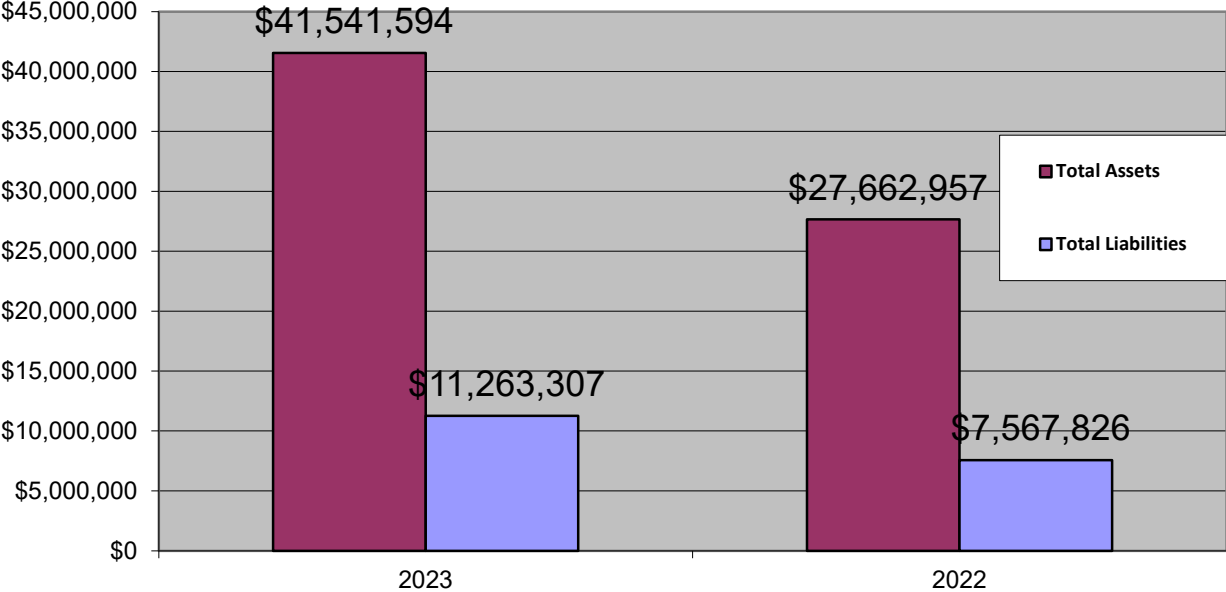
Net Position is presented in three major categories. The first is invested in capital assets, net of related debt, which represents the College’s equity in its property, plant, and equipment. The second is restricted and the third is unrestricted. Net position increased during the current fiscal year from \$19,643,413 to \$29,884,122 for a total increase of \$10,240,709.



Comparison of Assets to Liabilities

In 2023 total assets increased by \$13,878,638 while total liabilities increased by \$3,695,481. This represents a 50.1% increase in total assets compared to an 48.83% increase in total liabilities.

2023 & 2022 Assets and Liabilities



Deferred Inflows and Outflows of Resources

Deferred Inflows and Deferred Outflows of Resources are defined as resources not currently recognized as revenue or expense. The figure reported is based upon the most recent actuarial study, in accordance with Government Accounting Standards Board No. 75 (GASB 75). GASB 75 titled “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions” replaces GASB 45 effective for fiscal years beginning after June 15, 2017.

The Pension Related Deferred Outflows decreased \$45,876 from 2022 to a total of \$585,919 and the Pension Related Deferred Inflows decreased by \$103,428 from 2022 to a total of \$980,085. The change is the result of differences between expected and actual experience and changes in assumptions.

Statements of Revenues, Expenses, and Changes in Net Position

The combined statement of revenues, expenses, and changes in net position presents the College’s financial results for the fiscal year ending June 30, 2023. The statements include the College’s revenue and expenses, both operating and non-operating.

Operating revenues and expenses are those for which the College directly exchanges goods and services. Non-operating revenues and expenses are those that exclude specific goods and services. Examples of non-operating revenues would be Cloud County property tax revenue and Kansas state aid; whereby local and state taxpayers do not directly receive goods and services from the College.

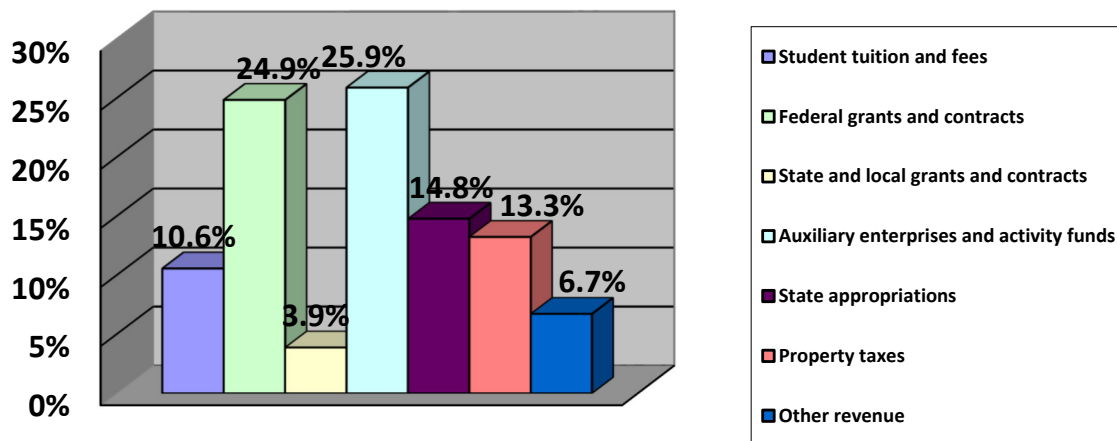
Revenue

Components and sources of revenue:

Cloud County Community College receives revenue from five major sources. They are: The State of Kansas; Federal Government; students, in the form of tuition and fees; local taxpayers, by way of property taxes; and through business style auxiliary enterprises. These sources are relatively stable year after year as a percentage of the total.

	2023	% Total 2023	2022	% Total 2022
Student tuition and fees	\$3,166,086	10.58%	\$2,996,279	13.80%
Federal grants and contracts	\$7,441,045	24.86%	\$5,470,708	25.20%
State and local grants and contracts	\$1,162,992	3.88%	\$1,069,686	4.93%
Auxiliary enterprises and activity funds	\$7,754,865	25.90%	\$3,151,638	14.52%
State appropriations	\$4,428,208	14.79%	\$4,428,208	20.39%
Property taxes	\$3,967,663	13.25%	\$3,875,395	17.85%
Other revenue	\$2,015,946	6.73%	\$720,489	3.32%
Total revenue	\$29,936,804	100.00%	\$21,712,404	100.00%

2023 Total Revenue Sources by Percentage

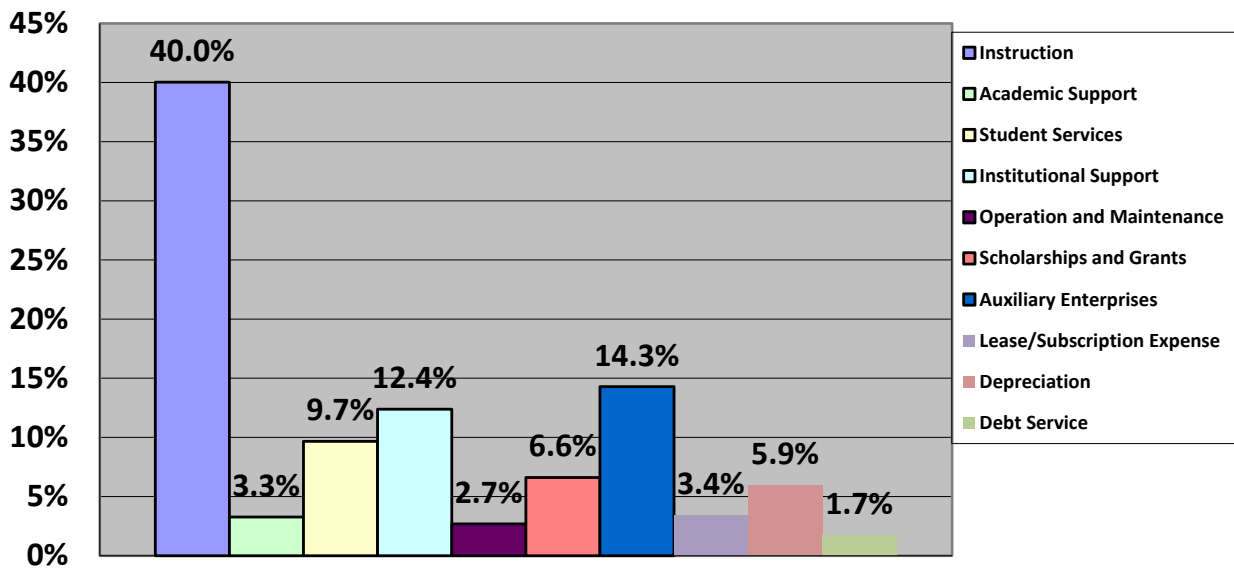


Expenditures

The College incurs ten types of expenses including Instruction, Academic Support, Student Services, Institutional Support, Operations and Maintenance, Scholarships and Grants, Auxiliary Enterprises, Lease/Subscription Expense, Depreciation, and Debt Services. These expenses are relatively stable year over year as a percentage of the total. The following chart shows expenses by function for 2023 and 2022 and expenses by percentage:

	2023	% Total 2022	2022	% Total 2022
Instruction	\$7,884,279	40.03%	\$8,839,003	45.06%
Academic Support	\$641,722	3.26%	\$609,126	3.11%
Student Services	\$1,901,932	9.66%	\$1,963,078	10.01%
Institutional Services	\$2,439,345	12.38%	\$2,770,864	14.13%
Operations and Maintenance	\$526,635	2.67%	\$929,669	4.74%
Scholarships and Grants	\$1,301,058	6.61%	\$925,905	4.72%
Auxiliary Enterprises	\$2,812,876	14.28%	\$2,187,112	11.15%
Lease/Subscription Expense	\$679,435	3.45%	\$233,442	1.19%
Depreciation	\$1,167,138	5.93%	\$1,074,933	5.48%
Debt Service	341,676	1.73%	82,633	0.42%
Total	19,696,095	100.00%	19,615,766	100.00%

2023 Total Expense by Percentage

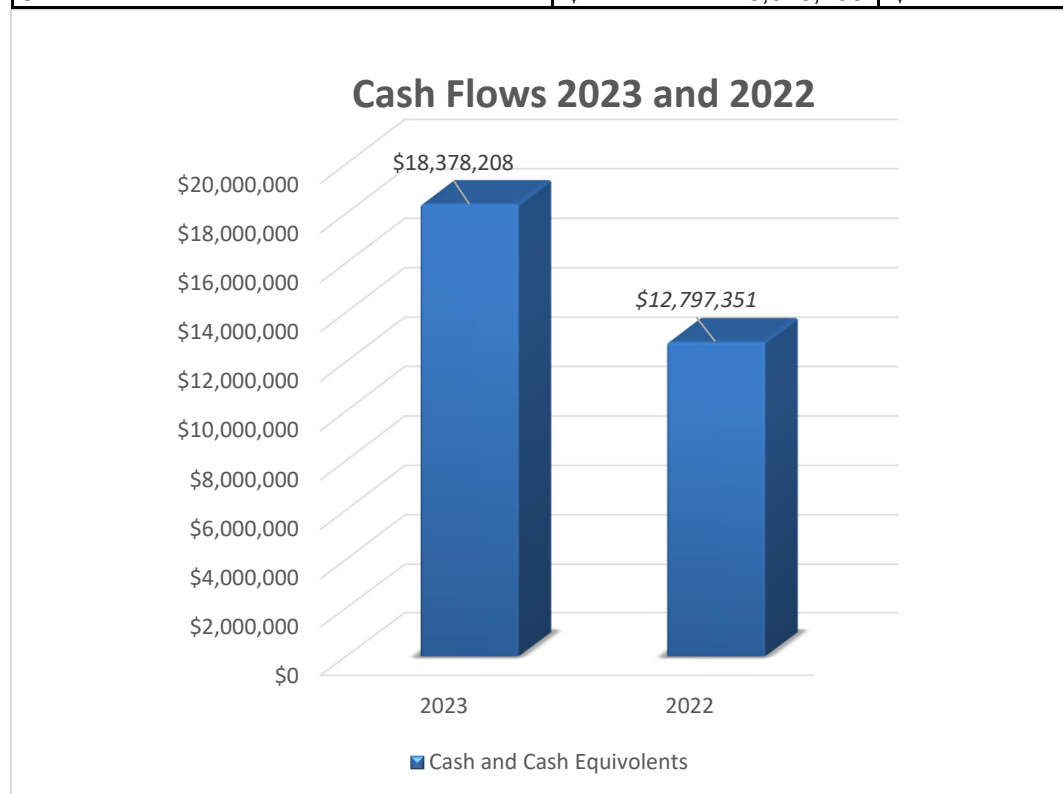


Statement of Cash Flows

The statement of cash flows presents detailed information about the cash activity of the College during the year. It helps assess the College's ability to generate net cash flows and to meet its obligations as they come due. The first section deals with operating cash flows and shows the net cash used by the operating activities of the College. The second section reflects cash flows from noncapital financing activities. This section reflects the cash received and spent for non-operating, non-investing, and noncapital financing purposes. The third section reflects the cash flows from capital and related financing activities. This section deals with the cash used for the acquisition and construction of capital and related items. The fourth section deals with cash flows from investing activities and shows the interest received from investing activities. The fifth section reconciles the net cash used to the operating income or loss reflected on the Statement of Revenues, Expenses, and Changes in Net Position.

Summary Statement of Cash Flows Information

	2023	2022
Net Cash Provided (used) by:		
Operating Activities	\$ (2,503,242)	\$ (6,055,040)
Noncapital financing activities	\$ 10,206,882	\$ 10,040,400
Capital financing activities	\$ (2,805,392)	\$ (2,699,444)
Investing activities	\$ 682,609	\$ 47,265
Net Change in Cash	\$ 5,580,857	\$ 1,333,181
Cash Beginning of Year	\$ 12,797,351	\$ 11,464,170
Cash End of Year	\$ 18,378,208	\$ 12,797,351



Summary of Overall Performance and Economic Outlook

Cloud County Community College remains strong financially with net position increasing in fiscal year 2023 by \$10,240,709 to a total of \$29,884,122. The College's increase in cash reserves is primarily due to a Federal Grant (ARPA), Capital Lease Proceeds and other donations received for the new Technical Education and Innovation Center currently under construction. This new building will be open for the Fall 2024 semester and will house the Renewable Energy, Nursing, Welding and Agriculture Programs. Total operating and non-operating revenues were \$29,936,804 while operating expenses were \$19,696,095. Current assets exceeded current liabilities by \$17,837,952.

The College experienced a slight increase in enrollment for fiscal year 2023 and Fall 2023 is trending the same. A reduction in aid from the State of Kansas is expected for fiscal years 2023-2024 and 2024-2025. The College continues to seek alternative sources of operating and non-operating revenue. This may include increases in tuition rates, short term use of auxiliary revenues, acquisition of grant funding, increase in local property taxes, and adjustment to operational expense allocations. The College has made recruitment and retention a high priority and continues to look for efficiency in its operations. The College remains fiscally stable through thoughtfully planned budgets that align with the College strategic plan and continued expenditure management.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Cloud County Community College
Concordia, Kansas

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Cloud County Community College, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Cloud County Community College's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cloud County Community College, as of June 30, 2023, and the changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cloud County Community College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cloud County Community College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cloud County Community College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cloud County Community College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of funding progress on pages i-ix and 33 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Cloud County Community College's basic financial statements. The supplementary information, as listed in the table of contents as pages 35 to 55, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Cloud County Community College as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated November 7, 2022, which contained an unmodified opinion on the basic financial statement. The basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accountsreports/local-government/municipal-services>. The actual column (comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedules 4 to 10 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2024, on our consideration of the Cloud County Community College’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Cloud County Community College’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cloud County Community College’s internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 12, 2024

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Statement of Net Position

June 30, 2023

	Primary Institution	Component Unit - Foundation
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 17,141,997.46	\$ 531,028.28
Accounts Receivable, Net	2,295,020.02	21,560.80
Promises to Give	-	23,704.09
Inventories	86,761.14	-
Investments	-	8,203,214.74
Total Current Assets	<u>19,523,778.62</u>	<u>8,779,507.91</u>
Noncurrent Assets		
Cash and Cash Equivalents	1,236,210.40	-
Accounts Receivable, Net	20,198.00	-
Promises to Give	-	308,201.24
Cash Value of Life Insurance	-	1,900.06
Capital Assets, Net of Accumulated Depreciation	17,784,605.21	22,215.78
Lease Assets, Net of Accumulated Amortization	1,235,804.01	-
Subscription Assets, Net of Accumulated Amortization	1,740,998.18	-
Total Noncurrent Assets	<u>22,017,815.80</u>	<u>332,317.08</u>
TOTAL ASSETS	<u>41,541,594.42</u>	<u>9,111,824.99</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension Related Deferred Outflows	<u>585,919.00</u>	<u>-</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	501,518.40	2,365.00
Accrued Wages	100,526.39	-
Accrued Interest	37,371.83	-
Deferred Revenue	149,453.00	-
Compensated Absences, Due within One Year	136,536.20	-
Deposits Held in Custody for Others	41,790.52	-
Lease Liability, Due within One Year	211,049.82	-
Subscription Liability, Due within One Year	232,580.71	-
Financing Lease Payable, Due within One Year	275,000.00	-
Total Current Liabilities	<u>1,685,826.87</u>	<u>2,365.00</u>
Noncurrent Liabilities		
OPEB Obligations	831,256.00	-
Compensated Absences, Due in More Than One Year	187,477.99	-
Lease Liability, Due in More Than One Year	1,126,016.18	-
Subscription Liability, Due in More Than One Year	1,477,729.59	-
Financing Lease Payable, Due in More Than One Year	5,955,000.00	-
Total Noncurrent Liabilities	<u>9,577,479.76</u>	<u>-</u>
TOTAL LIABILITIES	<u>11,263,306.63</u>	<u>2,365.00</u>
DEFERRED INFLOWS OF RESOURCES		
Pension Related Deferred Inflows	<u>980,085.00</u>	<u>-</u>
NET POSITION		
Investment in Capital Assets, Net of Related Debt	11,484,031.10	-
Restricted Net Position		
Restricted Net Position - Expendable	-	678,990.96
Restricted Net Position - Nonexpendable	-	7,210,233.07
Unrestricted Net Position	18,400,090.69	1,220,235.96
TOTAL NET POSITION	<u>\$ 29,884,121.79</u>	<u>\$ 9,109,459.99</u>

The accompanying notes are an integral part
of the financial statements.

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2023

	Primary Institution	Component Unit - Foundation
REVENUES		
Operating Revenues		
Student Tuition and Fees, (net of scholarship discounts and allowances of \$490,175.55)	\$ 3,166,085.78	\$ -
Federal Grants and Contracts	5,630,034.36	-
State Grants and Contracts	1,162,992.07	-
Sales and Services of Auxiliary Enterprises (net of scholarship discounts and allowances of \$999,199.14)	5,714,361.41	-
Activity Fund Revenues	2,040,503.38	-
Miscellaneous Operating Income	1,333,336.83	-
Total Operating Revenues	<u>19,047,313.83</u>	<u>-</u>
EXPENSES		
Operating Expenses		
Educational and General		
Instruction	7,884,279.11	131,977.67
Academic Support	641,721.56	-
Student Services	1,901,931.51	-
Institutional Support	2,439,344.91	-
Operation and Maintenance	526,635.04	-
Scholarships, Grants and Awards	1,301,058.01	599,676.30
Fundraising	-	144,422.85
Auxiliary Enterprises	2,812,876.30	-
Activity Fund Expenses	-	4,709,556.38
Lease Expense	376,815.31	-
Subscription Expense	302,619.70	-
Depreciation Expense	1,167,138.40	-
Total Operating Expenses	<u>19,354,419.85</u>	<u>5,585,633.20</u>
Operating Income (Loss)	<u>(307,106.02)</u>	<u>(5,585,633.20)</u>
Nonoperating Revenues (Expenses)		
State Appropriations	4,428,208.00	-
County Appropriations	3,967,662.77	-
Federal Pell Grants	1,811,011.00	-
Gifts and Contributions	-	3,447,996.27
Investment Income	682,608.72	689,849.62
Debt Service	(85,420.60)	-
Gain (Loss) on Sale of Asset	<u>(256,254.91)</u>	<u>-</u>
Net Operating Revenues (Expenses)	<u>10,547,814.98</u>	<u>4,137,845.89</u>
Increase (Decrease) in Net Position	10,240,708.96	(1,447,787.31)
Net Position - Beginning of Year	<u>19,643,412.83</u>	<u>10,557,247.30</u>
Net Position - End of Year	<u>\$ 29,884,121.79</u>	<u>\$ 9,109,459.99</u>

The accompanying notes are an integral part
of the financial statements.

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Statement of Cash Flows

For the Year Ended June 30, 2023

	Primary Institution	Component Unit - Foundation
CASH FLOWS FROM OPERATING ACTIVITIES		
Student Tuition and Fees	\$ 1,586,973.28	\$ -
Federal Grants and Contracts	5,630,034.36	-
State Grants and Contracts	1,162,992.07	-
Sales and Services of Auxiliary Enterprises	5,714,361.41	-
Activity Fund Revenues	2,040,503.38	-
Miscellaneous Income	1,333,336.83	-
Payments on Behalf of Employees	(9,490,234.55)	-
Payments for Supplies and Materials	(1,367,176.76)	-
Payments for Lease Expense	(186,537.50)	-
Payments for Other Expenses	(8,927,494.19)	(5,745,471.85)
Net cash provided by (used in) operating activities	<u>(2,503,241.67)</u>	<u>(5,745,471.85)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State Appropriations	4,428,208.00	-
County Appropriations	3,967,662.77	-
Federal Pell Grant	1,811,011.00	-
Federal Direct Loans	809,181.00	-
Federal Direct Loans Payments	(809,181.00)	-
Gifts and Contributions	-	3,623,767.56
Net cash provided by (used in) noncapital financing activities	<u>10,206,881.77</u>	<u>3,623,767.56</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES		
Payments for Purchase of Capital Assets	(6,330,852.40)	(16,835.94)
Interest Paid on Long Term Debt	(72,962.76)	-
Proceeds from the Issuance of Debt	4,175,000.00	-
Principal Payments on Debt	(576,576.76)	-
Net cash provided by (used in) capital financing activities	<u>(2,805,391.92)</u>	<u>(16,835.94)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Earned on Investments	682,608.72	102,233.24
Proceeds from the Sales and Maturities of Investments	-	6,743,251.01
Purchase of Investments	-	(5,162,087.04)
Net cash provided by (used in) investing activities	<u>682,608.72</u>	<u>1,683,397.21</u>
Net Increase (Decrease) in Cash and Cash Equivalents	5,580,856.90	(455,143.02)
Cash and Cash Equivalents, Beginning of Year	<u>12,797,350.96</u>	<u>986,171.30</u>
Cash and Cash Equivalents, End of Year	<u>\$ 18,378,207.86</u>	<u>\$ 531,028.28</u>

The accompanying notes are an integral part
of the financial statements.

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Statement of Cash Flows

For the Year Ended June 30, 2023

	<u>Primary Institution</u>	<u>Component Unit - Foundation</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (307,106.02)	\$ (5,585,633.20)
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities:		
Depreciation Expense	1,167,138.40	1,122.99
Amortization of Lease Assets	165,260.75	-
Amortization of Subscription Assets	256,213.02	-
Non Cash Expenditures	-	(154,924.00)
(Increase) Decrease in Receivables	(1,647,539.50)	-
(Increase) Decrease in Inventory	35,673.34	-
(Increase) Decrease in Pension Related Deferred Outflows	45,876.00	-
Increase (Decrease) in Accounts Payable	(1,464,882.18)	(6,037.64)
Increase (Decrease) in Accrued Wages	(8,806.63)	-
Increase (Decrease) in Deferred Revenue	68,427.00	-
Increase (Decrease) in Compensated Absences	16,885.18	-
Increase (Decrease) in Deposits Held for Others	8,461.20	-
Increase (Decrease) in OPEB Obligations	6,059.00	-
Increase (Decrease) in Lease Liabilities	(454,572.33)	-
Increase (Decrease) in Subscription Liabilities	(286,900.90)	-
Increase (Decrease) in Pension Deferred Inflows	(103,428.00)	-
Net cash provided by (used in) operating activities	<u>\$ (2,503,241.67)</u>	<u>\$ (5,745,471.85)</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION		
Cash and Cash Equivalents classified as current assets	\$ 17,141,997.46	\$ 531,028.28
Cash and Cash Equivalents classified as non-current assets	1,236,210.40	-
Total Cash and Cash Equivalents	<u>\$ 18,378,207.86</u>	<u>\$ 531,028.28</u>

Supplementary Information

Cash Paid During the Period for:		
Interest Expense	\$ 72,962.76	\$ -
Non Cash Transactions		
Auction Items	-	55,461.00
Management and General	-	99,463.00

The accompanying notes are an integral part
of the financial statements.

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Notes to the Financial Statements
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Cloud County Community College, Concordia, Kansas, have been prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the College's accounting policies follow.

Reporting Entity

The financial reporting entity consist of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the financial statements to be misleading or incomplete.

Component Unit

The component unit section of the financial statements includes the financial data of the discretely presented component unit, the Cloud County Community College Foundation. The component unit is reported separately to emphasize that it is legally separate from the College. The economic resources received or held by the component unit are held almost entirely for the direct benefit of the College. The Cloud County Community College Foundation was formed to promote and foster the educational purposes of the College, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the College. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the College. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. The Foundation's financial statements should be included with the College's financial statements. Separate audited financial statements are prepared and are available at the Foundation, and can be requested from the College's controller. The Foundation is considered a component unit.

The College's component unit is a private not-for-profit organization that reports under FASB standards. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the component unit's financial information in the College's financial report for these differences. The component unit's financial data has, however, been aggregated into like categories for presentation purposes.

Basis of Accounting

For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the College considers all highly liquid investments with an original maturity date of three months or less to be cash equivalents.

Investments

The College accounts for its investments at fair value. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the statement of revenues, expenses, and changes in net position.

Accounts Receivable and Deferred Revenue

Accounts receivable consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty and staff, the majority of each residing in the State of Kansas. Accounts receivable also includes amounts due from the Federal government, state and local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the College's grant and contracts. Accounts receivable also include taxes in process of collection for property taxes assessed and collected for the calendar year ending December 31, 2022.

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. Property taxes levied in December are recorded as taxes receivable. Approximately 4% to 10% of these taxes are normally distributed after June 30th, and are presented as accounts receivable—taxes in process and deferred revenue to indicate that they are not appropriable. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the year and, further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories

Inventories consist of books and supplies held for resale in the bookstore and are valued at cost, using the first-in, first-out method (FIFO).

Noncurrent Cash and Cash Equivalents

Cash and cash equivalents that are externally restricted to make debt service payments, maintain sinking or reserve funds, or to purchase or construct capital or other noncurrent assets, are classified as noncurrent assets in the statement of net position.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Capital Assets

Capital assets are stated at cost at the date of acquisition, or fair value at the date of donation in the case of gifts. For equipment, the College's capitalization policy includes all items with a unit cost of \$5,000.00 or more, and an estimated useful life of greater than one year. Renovations to building, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Depreciation is provided on straight-line method over the estimated useful lives of the respective classes of property. Estimated useful lives are as follows:

Buildings	35 Years
Building Improvements	20 Years
Furniture	10 Years
Vehicles	5-7 Years
Equipment, including computers	3-7 Years

Accounts Receivable and Allowance for Doubtful Accounts

The College regularly extends unsecured credit to various students. The College uses the allowance method to account for uncollectible accounts receivable.

Compensated Absences

Employee vacation pay is accrued at year-end for financial statement purposes. The liability and expense incurred are recorded at year-end as accrued vacation payable in the statement of net position, and a component of compensation and benefit expense in the statement of revenues, expenses, and changes in net position.

Noncurrent Liabilities

Noncurrent liabilities include (1) principal amounts of revenue bonds payable, notes payable, and Financing Lease obligations with contractual maturities greater than one year; (2) estimated amounts for accrued compensated absences and other liabilities that will not be paid within the next fiscal year; or (3) other liabilities that although payable within one year, are to be paid from funds that are classified as noncurrent assets.

Net Position

The College's net position is classified as follows:

Invested in Capital Assets, Net of Related Debt: This represents the College's total investment in capital assets, net of accumulated depreciation, and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of investment in capital assets, net of related debt.

Restricted Net Position – Expendable: Restricted expendable net position includes resources in which the College is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted Net Position – Nonexpendable: Nonexpendable restricted net position consist of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Net Position (Continued)

Unrestricted Net Position: Unrestricted net position represents resources derived from student tuition and fees, state appropriations and sales and services of educational departments and auxiliary enterprises. These resources are used at the discretion of the governing board to meet current expenses for any purpose. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty, and staff.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the College's policy is to first apply the expense towards restricted resources, and then towards unrestricted resources.

Income Taxes

The College, as a political subdivision of the State of Kansas, is excluded from Federal income taxes under Section 115(1) of the Internal Revenue Code, as amended. The Foundation is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Classification of Revenues

The College has classified its revenues as either operating or nonoperating revenues according to the following criteria:

Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales of services of auxiliary enterprises, net of scholarship discounts and allowances, and (3) most Federal, state and local grants and contracts, and Federal appropriations.

Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Government Entities that use Proprietary Fund Accounting*, and GASB No. 34, such as state appropriations and investment income.

Scholarship Discounts and Allowances

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the statements of revenues, expenses, and changes in net position. Scholarship discounts and allowances are the difference between the stated charge and the goods and services provided by the College, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other Federal, state or nongovernmental programs, are recorded as either operating or nonoperating revenues in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship discount and allowance.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pension Plan

Substantially all full-time College employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The College's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Current Funds - Restricted and Agency Funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Supplementary Schedules 4 to 10 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. Based upon these schedules, the College was in apparent compliance with Kansas cash basis and budget laws.

3. DEPOSITS

Primary Institution

K.S.A 9-1401 establishes the depositories which may be used by the College. The statute requires banks eligible to hold the College's funds have a main branch or branch bank in the county in which the College is located and the bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The College has no other policies that would further limit interest rate risk.

K.S.A 12-1675 limits the College's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The College has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned to it. State statutes require the College's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2023.

Deposits: At year-end, the College's carrying amount of deposits is \$18,377,707.86 and the bank balance was \$19,027,628.13. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$301,023.49 was covered by FDIC insurance, \$18,721,358.58 was collateralized with pledged securities held by the pledging financial institutions' agents in the College's name, and \$5,246.06 was held in a money market trust account with Security Bank of Kansas City.

Component Unit

At year-end, the carrying amount of the Foundation's deposits were \$531,028.28. The bank balances were \$533,843.94. The bank balances were held by three banks resulting in a concentration of credit risk. Of the bank balances \$178,027.89 were covered by FDIC insurance and the remaining \$355,816.05 are held in a trust as cash and cash equivalents and considered self-securing at year-end.

4. INVESTMENTS

Component Unit:

Investment Policies

The Foundation follows the Uniform Management of Institutional Funds Act of 1972 (UMIFA) and its own governing documents. UMIFA requires the historical dollar amount of a donor-restricted endowment fund to be preserved. In the absence of donor restrictions, the net appreciation on a donor-restricted endowment fund is spendable under UMIFA.

Under the terms of the Governing Documents, the Board of Directors has the ability to distribute so much of the corpus of any trust or separate gift, devise, bequest or fund as the Board in its sole discretion shall determine. As a result of the ability to distribute corpus, all contributions not classified as temporarily or permanently restricted are classified as unrestricted net assets for financial statement purposes.

The Primary objective of the Foundation's investment policy is to provide for long-term growth, a modest rate of return, and an average risk. The investment objective requires a disciplined and consistent management philosophy. The objectives do not call for a philosophy which represents extreme positions or opportunistic styles. The portfolio shall be diversified with cash, fixed income, and equity holdings.

The purpose of such diversification is to provide reasonable assurance that no single security or class of securities will have a disproportionate impact of the total portfolio.

Equity investments and other investments are recorded at fair values subject to comments on Investments under the summary of accounting practices.

Investments at June 30, 2023, are comprised of the following:

	<u>FAIR VALUE</u>
Corporate Bonds	\$ 2,382,199.75
Common Stock	5,821,014.99
Total Investments	<u>\$ 8,203,214.74</u>

5. FAIR VALUE MEASUREMENTS

Component Unit:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.
- Level 2. Inputs to the valuation methodology include:
 - quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability;

5. FAIR VALUE MEASUREMENTS (Continued)

- inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
-

Level 3. Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2023.

Corporate Bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing the value on yields currently available on comparable securities of issuers with similar credit rates.

Common Stock: Valued at the closing price reported on the New York Stock Exchange.

	June 30, 2023		
	Level 1	Level 2	Total
Corporate Bonds	\$ - -	\$ 2,382,199.75	\$ 2,382,199.75
Common Stock	<u>5,821,014.99</u>	<u>- -</u>	<u>5,821,014.99</u>
Totals	<u>\$ 5,821,014.99</u>	<u>\$ 2,382,199.75</u>	<u>\$ 8,203,214.74</u>

6. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2023, consisted of the following:

	Primary Institution
Current:	
Student Accounts	\$ 120,256.91
Federal Grants	2,008,456.64
State Grants	37,051.47
Taxes in Progress	<u>129,255.00</u>
Total Current	<u>2,295,020.02</u>
Noncurrent	
Taxes in Progress	<u>20,198.00</u>
Total Accounts Receivable	<u>\$ 2,315,218.02</u>

The College uses the allowance method to account for uncollectible accounts receivable. Accounts receivable are presented net of an allowance for uncollectible accounts of \$110,212.53 at June 30, 2023.

7. INVENTORIES

Inventories consisted of the following at June 30, 2023:

Book Store Inventory	
Textbooks	\$ 48,868.24
Soft Goods and Supplies	<u>37,892.90</u>
 Total Bookstore Inventory	 <u>\$ 86,761.14</u>

8. UNCONDITIONAL PROMISES TO GIVE

Component Unit:

Unconditional promises to give at June 30, 2023 consist of the following:

Fall Campaign	\$ 4,049.22
Johnson Trust	<u>327,856.11</u>
	<u>\$ 331,905.33</u>
 Endowed funds:	
Less than one year	\$ 23,704.09
One to five years	160,965.21
More than five years	<u>813,523.97</u>
Total unconditional promises to give	998,193.27
Less unamortized discounts	<u>(666,287.94)</u>
	<u>\$ 331,905.33</u>

Uncollectible amounts for unconditional promises to give are expected to be insignificant. Accordingly, no provision is made for uncollectible amounts. Long-term promises to give are recognized at fair value, using present value techniques and a discount rate of 4.4% in for the year ended June 30, 2023.

9. CAPITAL ASSETS

Primary Institution:

Following are the changes in capital assets for the year ended June 30, 2023:

	Balance 06/30/2022	Additions	Retirements	Transfers	Balance 06/30/2023
Capital assets not being depreciated					
Land	\$ 410,086.00	\$ 730,000.00	\$ -	\$ -	\$ 1,140,086.00
Construction in Progress	1,186,000.00	4,994,036.31	-	(379,500.00)	5,800,536.31
Total Capital Assets not being depreciated	<u>1,596,086.00</u>	<u>5,724,036.31</u>	<u>-</u>	<u>(379,500.00)</u>	<u>6,940,622.31</u>
Other Capital Assets					
Buildings	13,586,565.43	461,212.23	-	379,500.00	14,427,277.66
Buildings Under Financing Lease	5,024,775.08	-	-	-	5,024,775.08
Equipment	7,087,823.62	109,393.86	-	-	7,197,217.48
Furniture	357,780.18	-	-	-	357,780.18
Vehicles	743,206.34	36,210.00	-	325,000.00	1,104,416.34
Vehicles Under Financing Lease	325,000.00	-	-	(325,000.00)	-
Total Other Capital Assets	<u>27,125,150.65</u>	<u>606,816.09</u>	<u>-</u>	<u>379,500.00</u>	<u>28,111,466.74</u>
Accumulated Depreciation					
Buildings	7,916,013.34	468,270.71	-	-	8,384,284.05
Buildings Under Financing Lease	2,383,429.27	212,057.16	-	-	2,595,486.43
Equipment	4,621,546.22	385,781.34	-	-	5,007,327.56
Furniture	351,971.93	3,654.31	-	-	355,626.24
Vehicles	625,133.46	97,374.88	-	202,251.22	924,759.56
Vehicles Under Financing Lease	202,251.22	-	-	(202,251.22)	-
Total Accumulated Depreciation	<u>16,100,345.44</u>	<u>1,167,138.40</u>	<u>-</u>	<u>-</u>	<u>17,267,483.84</u>
Total Net Capital Assets	<u>\$ 12,620,891.21</u>	<u>\$ 5,163,714.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,784,605.21</u>

Component Unit:

Following are the changes in capital assets for the year ended June 30, 2023:

	Balance 06/30/2022	Additions	Retirements	Balance 06/30/2023
Property and Equipment				
Equipment	\$ 14,929.45	\$ 16,835.94	\$ -	\$ 31,765.39
Total Property and Equipment	<u>14,929.45</u>	<u>16,835.94</u>	<u>-</u>	<u>31,765.39</u>
Accumulated Depreciation				
Equipment	8,426.62	1,122.99	-	9,549.61
Total Accumulated Depreciation	<u>8,426.62</u>	<u>1,122.99</u>	<u>-</u>	<u>9,549.61</u>
Total Net Capital Assets	<u>\$ 6,502.83</u>	<u>\$ 15,712.95</u>	<u>\$ -</u>	<u>\$ 22,215.78</u>

10. FINANCING LEASES

The College entered into a certificate of participation dated June 6, 2017, with Branch Banking and Trust Company to refinance the Series 2010 Refunding and Improvement Revenue Bonds originally issued for the Thunderbird Heights Dormitory. The total cost was \$2,900,000.00. The lease calls for varying annual payments, including interest of 2.45% annually, maturing September 1, 2029.

<u>Financing Lease – Dormitory Bond Refinance</u>	
Debt requirements are as follows:	
<u>June 30,</u>	
2024	\$ 321,978.75
2025	320,180.00
2026	318,258.75
2027	316,215.00
2028	318,987.50
2029-2030	<u>640,373.75</u>
Total Net Minimum Lease Payments	2,235,993.75
Less: Imputed Interest	<u>(180,993.75)</u>
Net Present Value of Financing Lease	<u>2,055,000.00</u>
Less: Current Maturities	<u>275,000.00</u>
Long-Term Financing Lease Obligations	<u>\$ 1,780,000.00</u>

The College entered into a certificate of participation dated April 25, 2023, with Security Bank of Kansas City to construct the Technical Education and Innovation Center. The total cost was \$4,300,943.40. The lease calls for varying annual payments, including interest of 4.0% annually, maturing June 30, 2032.

<u>Financing Lease – Technical Education Building Improvements</u>	
Debt requirements are as follows:	
<u>June 30,</u>	
2024	\$ 183,700.00
2025	397,000.00
2026	397,800.00
2027	393,200.00
2028	393,400.00
2029-2032	<u>3,951,400.00</u>
Total Net Minimum Lease Payments	5,716,500.00
Less: Imputed Interest	<u>(1,541,500.00)</u>
Net Present Value of Financing Lease	<u>4,175,000.00</u>
Less: Current Maturities	<u>0.00</u>
Long-Term Financing Lease Obligations	<u>\$ 4,175,000.00</u>

11. LEASES

The College implemented *Governmental Accounting Standards Board (GASB) Statement No. 87, Leases*. *GASB Statement No. 87* enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

11. **LEASES** (Continued)

The College has entered into a lease agreement with Darrel and Margo Hosie to lease buildings located at 2015 Lincoln Street, Concordia, Kansas. The agreement was originally signed in September 2012 and calls for rental payments in the amount of \$2,650.00 per month through June 2022, then 12 monthly payments of \$3,000.00, then 12 monthly payments of \$3,050.00. In accordance with *GASB No. 87* the College has estimated they will remain in the building until August 2032. This lease was capitalized at an incremental borrowing rate of 2.86%.

The College has entered into a lease agreement with Geary County, Kansas Public Building Commission to lease Building D in Geary County for use as a campus. The agreement were originally signed in October 2012 and has been extended several times and expected be renewed over the life of bonds signed by Geary County thought May 1, 2032. The agreement calls for variable semiannual payments sufficient to assist the Public Building Commission pay the bonds issued. This lease was capitalized at an incremental borrowing rate of 2.00%.

The College has entered into a lease agreement with Geary County, Kansas Public Building Commission to lease Buildings A, B, & C in Geary County for use as a campus. The agreement were originally signed in May 2012 and has been extended several times and expected be renewed through November 1, 2033. The agreement calls for variable annual payments that increase monthly by a percentage of the prior year. Under the current year that rate of annual increase is 1.0%, but is expected to decrease to a .50% annual increase for the remaining life of the lease. This lease was capitalized at an incremental borrowing rate of 2.00%.

The College has entered into a lease agreement with AFK Properties, LLC to lease a building for the wind energy program. The agreement is for 36 months, commencing September 1, 2017 and continuing through August 1, 2020, renewable annually thereafter. The agreement calls for rental payments in the amount of \$1,700.00 monthly. This lease was capitalized at an incremental borrowing rate of 3.50%.

The College has entered into a lease agreement with 4 Kids Properties, LLC to lease a building for a wrestling facility. The agreement is for 24 months, commencing April 1, 2022 and continuing through June 30, 2024, renewable annually thereafter. The agreement calls for rental payments in the amount of \$1,000.00 monthly. This lease was capitalized at an incremental borrowing rate of 4.50%.

The College has entered into a number of leases for office equipment as follows. Copy machines for Geary County campus were leased beginning July 1, 2017, for a term of 60 months at \$663.82 per month, and was capitalized at an incremental borrowing rate of 3.17%. Copy machines for Concordia campus were leased beginning July 1, 2017, for a term of 60 months at \$2,655.29 per month, and was capitalized at an incremental borrowing rate of 3.17%. A postage machine for the Geary county campus was lease beginning January 20, 2022 for a term of 60 months at \$182.22 per month, and was capitalized at an incremental borrowing rate of 3.39%. A folding machine was leased for the Concordia campus beginning November 22, 2018, for a term of 48 months at \$510.00 per month, and was capitalized at an incremental borrowing rate of 4.10%.

11. LEASES (Continued)

Lease Expense:

Amortization expense by class of underlying asset:	
Copy Machines	\$ 15,354.18
Building	142,092.24
Postage Meter	2,008.92
Equipment	<u>5,805.41</u>
Total Amortization Expense	165,260.75
Interest on Lease Liability	30,869.13
Short Term Lease Expense	<u>180,685.43</u>
Total Lease Expense	<u>\$ 376,815.31</u>

Lease Assets:

	Beginning	Additions	Subtractions	Ending
Postage Meter	\$ 10,044.32	\$ 0.00	\$ 0.00	\$ 10,044.32
Copy Machine	0.00	153,541.68	0.00	153,541.68
Building	2,878,179.50	22,996.57	(256,254.91)	2,644,921.16
Equipment	<u>22,542.60</u>	<u>26,180.08</u>	<u>(22,542.60)</u>	<u>26,180.08</u>
	2,910,766.42	202,718.33	(278,797.51)	2,834,687.24
Less Accumulated Amortization				
Postage Meter	(1,004.46)	(2,008.92)	0.00	(3,013.38)
Copy Machine	0.00	(15,354.18)	0.00	(15,354.18)
Building	(1,434,496.46)	(142,092.24)	0.00	(1,576,588.70)
Equipment	<u>(20,664.16)</u>	<u>(5,805.41)</u>	<u>22,542.60</u>	<u>(3,926.97)</u>
	<u>(1,456,165.08)</u>	<u>(165,260.75)</u>	<u>22,542.60</u>	<u>(1,598,883.23)</u>
Net Lease Assets	<u>\$1,454,601.34</u>	<u>\$37,457.58</u>	<u>\$(256,254.91)</u>	<u>\$1,235,804.01</u>

	Beginning	Additions	Reductions	Ending
<i>Lease Liabilities:</i>	\$1,588,920.00	\$201,234.48	\$(453,088.48)	\$1,337,066.00

Future Maturity Analysis:

	Principal	Interest	Total Payments
2024	\$ 211,049.82	\$ 29,097.92	\$ 240,147.74
2025	150,650.33	24,232.41	174,882.74
2026	152,291.96	20,551.96	172,843.92
2027	152,891.73	16,821.22	169,712.95
2028	136,979.11	13,278.21	150,257.32
2029-2033	<u>533,203.05</u>	<u>29,377.41</u>	<u>562,580.46</u>
Totals	<u>\$ 1,337,066.00</u>	<u>\$133,359.13</u>	<u>\$1,470,425.13</u>

12. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The College implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2023. The College has ten software arrangements that require recognition under GASBS No. 96. The software amortization expense is included on the Statement of Revenues, Expenses and Changes in Fund Net Position related to the College’s intangible asset of ten software systems. The College now recognizes a subscription-based information technology arrangements (SBITA) liability and an intangible right-to-use asset for various software agreements ranging from 3 years to 10 years with imputed interest from .40% to 4.18%.

SBITA Expense:

Amortization expense by class of underlying asset:	
SBITA – GASB 96	\$ 256,213.00
Interest on SBITA Liability	<u>46,406.70</u>
Total SBITA Expense	<u>\$ 302,619.70</u>

SBITA Assets:

	Beginning	Additions	Subtractions	Ending
SBITA – GASB 96	\$ 1,954,129.91	\$ 43,081.29	\$ 0.00	\$ 1,997,211.20
Less Accumulated Amortization				
SBITA – GASB 96	<u>0.00</u>	<u>(256,213.02)</u>	<u>0.00</u>	<u>(256,213.02)</u>
Net SBITA Assets	<u>\$ 1,954,129.91</u>	<u>\$ (213,131.73)</u>	<u>\$ 0.00</u>	<u>\$ 1,740,998.18</u>

	Beginning	Additions	Reductions	Ending
<i>SBITA Liabilities:</i>	\$ 1,954,129.91	\$ 35,065.29	\$ (278,884.90)	\$ 1,710,310.30

Future Maturity Analysis:

	Principal	Interest	Total Payments
2024	\$ 232,580.71	\$ 46,386.89	\$ 278,967.60
2025	238,409.50	40,558.10	278,967.60
2026	190,391.93	34,567.47	224,959.40
2027	175,307.50	29,588.90	204,896.40
2028	135,511.32	25,046.68	160,558.00
2029-2033	<u>738,109.34</u>	<u>64,680.66</u>	<u>802,790.00</u>
Totals	<u>\$ 1,710,310.30</u>	<u>\$ 240,828.70</u>	<u>\$ 1,951,139.00</u>

13. LONG-TERM LIABILITY ACTIVITY

Primary Institution:

Following are the changes in long-term liability activity for the year ended June 30, 2023:

	Balance 06/30/2022	Additions	Reductions	Balance 06/30/2023	Amount Due within One Year
Compensated Absences	\$ 307,129.01	\$ -	\$ 16,885.18 *	\$ 324,014.19	\$ 136,436.20
Lease Liability	1,588,920.00	201,234.48	(453,088.48)	1,337,066.00	211,049.82
Subscription Liability	1,989,195.20	-	(278,884.90)	1,710,310.30	232,580.71
Financing Lease Payable	2,631,576.76	4,175,000.00	(576,576.76)	6,230,000.00	275,000.00
	<u>\$ 6,516,820.97</u>	<u>\$ 4,376,234.48</u>	<u>\$ (1,291,664.96)</u>	<u>\$ 9,601,390.49</u>	<u>\$ 855,066.73</u>

* Change in the compensated absences liability is presented as a net change

14. RESTRICTED NET POSITION - EXPENDABLE

Component Unit:

Restricted Net Position – Expendable consists of the following donations received and restricted to use at June 30, 2023 of \$678,990.96.

15. RESTRICTED NET POSITION - NONEXPENDABLE

Component Unit:

Changes in endowments as of June 30, 2023 are as follows:

	<u>Nonexpendable</u>
Restricted Net Position, Beginning of Year	\$ 7,194,799.41
Contributions	<u>15,433.66</u>
Restricted Net Position, End of Year	<u>\$ 7,210,233.07</u>

All endowment funds are considered to be permanently restricted. Therefore the spending policy does not allow for distribution of these funds. Investment income from these funds is considered to be unrestricted unless otherwise designated.

16. OTHER POST EMPLOYMENT BENEFITS

Description of Pension Plan

The College participates in a cost-sharing multiple-employer pension plan (Pension Plan), as defined in Governmental Accounting Standards Board Statement No. 67, *Financial Reporting for Pension Plans*. The Pension Plan is administered by the Kansas Public Employees Retirement System (KPERs), a body corporate and an instrumentality of the State of Kansas. KPERs provides benefit provisions to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

- Public employees, which includes:
 - State/School employees
 - Local employees
- Police and Firemen
- Judges

16. **OTHER POST EMPLOYMENT BENEFITS** (Continued)

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once elected. Those employees participating in the Pension Plan for the College are included in the State/School employee group.

KPERS issues a stand-alone comprehensive annual financial report, which is available on the KPERS website at www.kpers.org.

Special Funding Situation

The employer contributions for the College, as defined in K.S.A. 74-4931 (2) and (3), are made by the State of Kansas on behalf of the College. Therefore, the College is considered to be in a special funding situation as defined by GASB Statement No. 68. Accordingly, the State is required to recognize its proportionate share of the net pension liability, deferred outflows of resources, deferred inflows of resources and expense for the pension plan attributable to the College. The College records revenue and pension expense in an amount equal to the expense recognized by the State on behalf of the College.

Benefits

Benefits are established by statute and may only be changed by the General Assembly. Members with ten or more years of credited service, may retire as early as age 55, with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of service equal 85.

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement a member may receive a lump-sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas. For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions

Member contributions are established by state law, and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates are determined based on the results of an annual actuarial valuation. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll.

16. OTHER POST EMPLOYMENT BENEFITS (Continued)

The actuarially determined employer contribution rates and the statutory contribution rates for school employees are 14.09% and 13.33%, respectively. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members.

Employer and Nonemployer Allocations

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Firemen
- Judges

To facilitate the separate (sub) actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer. The individual employer allocation percentages for the pension amounts were based on the ratio of the employer and nonemployer contributions for the individual employer in relation to the total of all employer and nonemployer contributions of the group.

At June 30, 2022, the proportion recognized by the State of Kansas on behalf of the College was .112486%, which was an decrease of .004578% from the proportion measured at June 30, 2021.

Net Pension Liability

At June 30, 2022, the proportionate share of the net pension liability recognized by the State of Kansas that was attributable to the College was \$8,037,655.00.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022, using the following actuarial assumptions:

Wage inflation	2.75%
Salary increases, including wage increases	3.50 to 12.00%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.00%

16. OTHER POST EMPLOYMENT BENEFITS (Continued)

Mortality rates were based on the RP-2014 Mortality Tables, with setback and age set forward as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study dated, January 7, 2020, as provided by KPERS' investment consultant, are summarized in the following table:

Asset Class	Long-Term Target Allocation	Long-Term Expected Real Rate of Return
US Equities	23.50%	5.20%
Non-US Equities	23.50	6.50
Private Equities	8.00	9.50
Private Real Estate	11.00	4.45
Yield Driven	8.00	4.70
Real Return	11.00	3.25
Fixed Income	11.00	1.55
Short-term investments	4.00	0.25
Total	100.00%	

Discount Rate: The discount rate used to measure the total pension liability at the measurement date of June 30, 2021 was 7.25 percent. The discount rate used to measure total pension liability at the prior measurement date of June 30, 2020 was 7.50 percent. The actuarial assumptions used in the calculation of the total pension liability were based on the results of the most recent actuarial experience study. It covered the three-year period of January 1, 2016 through December 31, 2018 and was dated January 7, 2020.

The projection of cash flows used to determine the discount rate was based on member and employer contributions. In KPERS, the State/School and Local groups do not necessarily contribute the full actuarial determined rate. Based on legislation first passed in 1993 and subsequent legislation, the employer contribution rates certified by the Board may not increase by more than the statutory cap. The statutory cap for Fiscal Year 2021 was 1.2 percent.

In recent years, the Legislature has made several changes to statutory rates that deviate from the scheduled contribution increases set under the caps established in 2012 for the State/School group. Under 2015 SB 4, the previously certified State/School statutory rate for Fiscal Year 2015 of 11.27 percent was reduced to 8.65 percent for the last half of the fiscal year as part of the Governor's allotment. That same session, SB 228 recertified statutory rates for the State/School group to 10.91 percent for Fiscal Year 2016 and 10.81 percent for Fiscal Year 2017 in anticipation of the issuance of \$1 billion in pension obligation bonds. Legislation in the 2016 session (SB 161) provided for the delay of up to \$100 million in State and School contributions to the Pension Plan. Legislation passed by the 2017 Legislature removed the repayment provisions included in SB 161.

16. OTHER POST EMPLOYMENT BENEFITS (Continued)

In addition, 2017 Senate Sub for Sub HB 2052 delayed \$64.1 million in Fiscal Year 2017 State/School contributions, to be repaid over 20 years in level dollar installments. The first payment of \$6.4 million was paid in full at the beginning of Fiscal Year 2018, and appropriations for Fiscal Year 2018 were made at the statutory contribution rate of 12.01 percent for the State/School group. Additional legislation in the 2017 Session (Senate Sub for HB 2002) provided for a reduction of \$194 million from the previously certified contribution rate of 13.21 percent in the State/School contributions for Fiscal Year 2019. Like the Fiscal Year 2017 reduction, it is to be paid back over a 20-year period, beginning in Fiscal Year 2020. Therefore, both reductions will be accounted for as receivables by the Pension Plan. The 2018 Legislature passed House Sub for Sen Bill 109, which directed on-behalf payments of \$56 million in Fiscal Year 2018 and \$82 million in Fiscal Year 2019. The 2019 Legislative session passed Senate Bill 9 which provided additional contributions to the KPERS School Group of \$115 million in Fiscal Year 2019. House Sub for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School group in Fiscal Year 2020 of \$51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the state of Kansas to issue bonds with net proceeds of \$500 million to fund a portion of the School Group's unfunded actuarial liability, assuming certain criteria are met. As a result, the State/School contribution rate was recertified for Fiscal Years 2022 and 2023, lowering them respectively to 13.33 and 13.11 percent. The bond proceeds were received on August 26, 2021, and were reflected in the projected cash flows.

Based on employer contribution history as described above, it is a reasonable estimate that the State/School group's contribution rate may not be certified at the statutory rate at some point in the future. It has been assumed that contribution rates will be made within the same range as have been seen in the past few years. Using this assumption, actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

The statutory contribution rate for the combined State/School group first became equal to the actuarially required rate (ARC rate) in Fiscal Year 2021. Projections based on the same valuation, and an annual return on investments of 7.25 percent, indicate that the contribution rate will remain fairly stable until 2036.

The Local, Kansas Police and Firemen, and Judges groups are contributing at the full actuarial contribution rate.

Revenue and Pension Expense Recorded by the College: For the year ended June 30, 2022, the College recognized revenue and pension expense in an equal amount of \$833,571.05.

Health Insurance: Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

16. OTHER POST EMPLOYMENT BENEFITS (Continued)

Early Retiree Health Insurance:

Plan Description: The College sponsors Medical and Dental insurance to qualifying retirees and their dependents. Coverage is provided through fully-insured contracts that collectively operate as a single-employer defined benefit plan. Qualifying retirees are those employees who are eligible for immediate retirement benefits under the Kansas Public Employees Retirement System and retire prior to age 65. Retirees and spouses may continue coverage with the College until their Medicare eligibility (i.e. age 65). Participants are required to contribute 100% of group insurance premiums to maintain coverage. Age-adjusted costs may exceed group insurance premiums thus creating an age-subsidy or benefit that forms the basis for the valuation. The plan is identifiable as a single-employer plan. There are 134 total active employees and 5 retirees who are participating in the plan as of January 1, 2022, the census date used for the actuarial valuation.

Funding policy: Costs under the College’s group insurance program are paid from general operating assets on a pay-as-you-go basis. This arrangement does not qualify as an “OPEB Plan” under GASB requirements and thus these assets may not be reported as an offset to GASB liabilities. The Board has the authority for establishing and amending the funding policy.

Total OPEB Liability: The College’s total OPEB liability of \$831,256 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	January 1, 2022
Measurement Date (End of Year)	June 30, 2023
Reporting Date	June 30, 2023
Discount Rate	4.0% (Measurement Date) 3.9% (Year Preceding Measurement Date)
Salary Scale	2.0%
Actuarial Cost Method	Entry Age – Level Percent-of-Pay
Health Care Cost Trend Rates	7.25% decreasing 0.25% per year until reaching an ultimate trend rate of 4.5%

16. OTHER POST EMPLOYMENT BENEFITS (Continued)

The average of the S&P Municipal Bond 20 Year High Grade and Fidelity GO AA-20 Year published yields was evaluated to determine the discount rate. The selected rates are 3.9% (beginning-of-year measurement) and 4.0% (end-of-year measurement).

The assumed mortality was the Society of Actuaries Pub-2010 Public Retirement Plans Headcount-Weighted General Mortality Tables using Scale MP-2021 Full Generational Improvement.

Annual OPEB cost and net OPEB obligation:

Net OPEB Liability	
I. Total OPEB Liability	\$ 831,256
II. Plan Fiduciary Net Position (Trust Assets)	<u>0</u>
III. Net OPEB Liability at June 30, 2023 (I minus II)	<u>\$ 831,256</u>
OPEB Liability Changes	
Total OPEB Liability – Beginning of Year	\$ 825,197
1. Service Cost	38,101
2. Interest Cost	32,167
3. Changes in Benefit Terms	0
4. Differences between actual and expected experience	18,527
5. Changes in assumptions and inputs	(5,736)
6. Employer Contributions (Benefit Payments)	<u>77,000</u>
Net Changes (1 + 2 + 3 + 4 + 5 – 6)	<u>6,059</u>
Total OPEB Liability – End of Year	<u>\$ 831,256</u>
OPEB Expense – Fiscal Year 2022-23	
1. Service Cost	\$ 38,101
2. Interest on Total OPEB Liability	32,167
3. Differences between expected and actual experience	0
4. Changes of assumptions and inputs	5,744
5. Changes in Benefit Terms	(50,505)
6. Projected earnings on OPEB plan investments	0
7. Differences between projected & actual earnings on OPEB investments	<u>0</u>
OPEB Expense (1 + 2 + 3 + 4 + 5 - 6+7)	<u>\$ 25,507</u>
OPEB Liability as a percentage of payroll	
Total OPEB Liability	\$ 831,256
Payroll *	5,667,531
Percent of Payroll	14.67%

* Annualized pay as of January 1, 2022 of active employees included in the valuation

16. OTHER POST EMPLOYMENT BENEFITS (Continued)

Sensitivity of Total OPEB Liability to changes in the Discount Rate

	1% Decrease 3.0%	Current Single Discount Rate Assumption 4.0%	1% Increase 5.0%
Total OPEB Liability	891,311	831,256	777,138
Increase/(Decrease) from Baseline	60,055	-0-	(54,118)

Sensitivity of Total OPEB Liability to changes in Healthcare Cost Trend Rate

	1% Decrease	Current Trend Assumption	1% Increase
Total OPEB Liability	773,017	831,256	902,285
Increase/(Decrease) from Baseline	(58,239)	-0-	71,029

Deferred Outflows and Inflows of Resources: The accumulated amount of Deferred Outflows and Inflows of Resources as of June 30, 2023 are shown below.

Category	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	7,128	461,618
Changes in Assumptions	578,791	518,467
Contributions Subsequent to Measurement Date (1)	-0-	-0-

(1) Expected Employer Contributions between Measurement date and Reporting date – Does not apply.

Amounts reported as deferred outflows / inflows of resources related to OPEB will be recognized as an expense / (income) item in OPEB expense as follows:

Fiscal Year Ending	Amount
2024	\$ (44,761)
2025	(44,761)
2026	(44,761)
2027	(44,761)
2028	(44,761)
2029 & Thereafter	(170,361)

Average Expected Remaining Service Life: 8.806 years

17. COMPENSATED ABSENCES

Full-time administrators earn vacation time according to the following schedule:

- 12-month contracts: 20 workdays per year
- 11-month contracts: 10 workdays per year
- Less than 11-month contracts: no vacation time is earned

Vacation time can be accumulated until it reaches 1.5 times the scheduled time. In no case shall accumulated vacation exceed 30 workdays in one contract year.

Less than full-time administrators shall earn vacation on the schedule but prorated to the percentage the contract is of a full-time contract.

Full-time support staff personnel earn vacation hours based upon the following schedule:

- 0 to 6 years of service – 80 hours annually
- 7 to 14 years of service – 120 hours annually
- 15 and over years of service – 160 hours annually

Less than full-time support staff shall earn vacation on the schedule but prorated to the percentage of hours worked to 2,088 hours.

The provision for and accumulation of sick leave is based upon employment classification and years of service. Employees are not paid for accumulated sick leave upon termination.

The College accrues a liability for compensated absences which meet the following criteria:

1. The College's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the College has accrued a liability for vacation and not recorded a liability for sick leave which has been earned, but not taken, inasmuch as the amount cannot be reasonably.

18. RISK MANAGEMENT

The College is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employee; employees' health and life; and natural disasters. The College manages these risks of loss through the purchase of insurance policies.

19. CONCENTRATION OF RISK

Component Unit:

66.65% of the Foundation's monies are invested in equities in the stock market. The effect in the future on the Foundation's equity portfolio is unknown and is subject to market economic conditions.

20. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the College expects such amounts, if any, to be immaterial.

21. NON CASH CONTRIBUTIONS

Component Unit:

The Foundation receives non cash contributions from Cloud County Community College in the form of services and materials. Amounts contributed have been shown in contributions and reflected in the management and general expense in the amount of \$99,463.00 for contributions of time, supplies, and space that Cloud County Community College pays on the Foundation’s behalf and qualifies under generally accepted accounting principles (GAAP) for the year ended June 30, 2023. The Foundation has also received non cash items for the annual auction of \$55,461.00 that has been shown as contributions and reflected in fundraising expense in the financial statements for the year ended June 30, 2023.

22. RELATED PARTY TRANSACTIONS

The Foundation was formed to promote and foster the educational purposes of the Cloud County Community College, and to create a fund to be used for any program, project, or enterprise undertaken in the interest of the College. The Foundation acts largely as a fund raising organization, soliciting, receiving, managing and disbursing contributions on behalf of the College. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation’s board of directors. The Foundation disbursed to the College for scholarships for the year ended June 30, 2023, \$599,676.30. The Foundation disbursed on behalf of the College through its activity funds for the year ended June 30, 2023, \$4,709,556.38. The College disbursed on behalf of the Foundation donated services and facilities for the year ended June 30, 2023, \$99,463.00.

23. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Reason</u>	<u>Amount</u>
Campus Housing	Revenue Bonds	Debt Payments	\$ 215,725.76
Bookstore	Revenue Bonds	Debt Payments	106,252.99
Campus Housing	Trustee Discretionary	Reserves	1,000,000.00
Scholarships	Trustee Discretionary	Reserves	1,500,000.00
CARES			
HEEFR Grant	Trustee Discretionary	Reserves	1,042,353.00

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

24. SUBSEQUENT EVENTS

The College evaluated events and transactions occurring subsequent to June 30, 2023, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

**REQUIRED
SUPPLEMENTARY INFORMATION**

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Funding Progress
 For the Year Ended June 30, 2023*

* This schedule is to be built prospectively until it contains ten years of data

	<u>06/30/2018</u>	<u>06/30/2019</u>	<u>06/30/2020</u>	<u>06/30/2021</u>	<u>06/30/2022</u>
OPEB Liability Changes					
Total OPEB Liability - Beginning of Year	\$ 1,537,268	\$ 1,637,709	\$ 1,639,562	\$ 1,628,855	\$ 1,740,805
1. Service Cost	101,463	106,847	103,198	95,564	92,724
2. Interest Cost	54,544	56,630	51,098	43,340	35,751
3. Changes in Benefit Terms	-	-	-	-	-
4. Difference between actual and expected experience	-	(56,292)	68,151	167,177	(633,683)
5. Changes in assumptions and inputs	13,434	(48,332)	(154,154)	(79,131)	(318,400)
6. Employer Contributions (Benefit Payments)	69,000	57,000	79,000	115,000	92,000
Net Changes (1+2+3+4+5-6)	<u>100,441</u>	<u>1,853</u>	<u>(10,707)</u>	<u>111,950</u>	<u>(915,608)</u>
Total OPEB Liability - End of Year	<u>\$ 1,637,709</u>	<u>\$ 1,639,562</u>	<u>\$ 1,628,855</u>	<u>\$ 1,740,805</u>	<u>\$ 825,197</u>
OPEB Liability as a percentage of payroll					
Total OPEB Liability	\$ 1,637,709	\$ 1,639,562	\$ 1,628,855	\$ 1,740,805	\$ 825,197
Payroll	5,748,292	5,748,292	^5,620,553	^5,620,553	^^5,667,531
Percent of Payroll	28.5%	28.5%	29.0%	30.9%	14.6%

	<u>06/30/2023</u>
OPEB Liability Changes	
Total OPEB Liability - Beginning of Year	\$ 825,197
1. Service Cost	38,101
2. Interest Cost	32,167
3. Changes in Benefit Terms	-
4. Difference between actual and expected experience	18,527
5. Changes in assumptions and inputs	(5,736)
6. Employer Contributions (Benefit Payments)	77,000
Net Changes (1+2+3+4+5-6)	<u>6,059</u>
Total OPEB Liability - End of Year	<u>\$ 831,256</u>
OPEB Liability as a percentage of payroll	
Total OPEB Liability	\$ 831,256
Payroll	^^5,667,531
Percent of Payroll	14.7%

^Annualized pay as of July 1, 2019 of active employees included in the valuation

^^Annualized pay as of July 1, 2022 of active employees included in the valuation

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION:

Funding policy: Costs under the College's group insurance program are paid from general operating assets on a pay-as-you-go basis, not assets are accumulated to pay related benefits

Changes in Assumptions: Changes in assumptions or other inputs reflect a change in the discount rate from 3.9% (beginning-of-year measurement) to 4.0% (end-of-year measurement)

SUPPLEMENTARY INFORMATION

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2023

	GENERAL	POSTSECONDARY TECHNICAL EDUCATION	ADULT EDUCATION	ADULT SUPPLEMENTAL EDUCATION	BOOKSTORE	HOUSING
ASSETS						
Current Assets						
Cash and Cash Equivalents	\$ 1,650,246.04	\$ 12,012.30	\$ -	\$ 167,083.61	\$ 833,822.02	\$ 1,158,083.12
Receivables - Taxes in Process	129,255.00	-	-	-	-	-
Receivables - Federal	-	-	-	-	-	-
Receivables - Other Receivables	111,669.26	-	-	-	8,587.65	-
Inventories	-	-	-	-	86,761.14	-
Total Current Assets	<u>1,891,170.30</u>	<u>12,012.30</u>	<u>-</u>	<u>167,083.61</u>	<u>929,170.81</u>	<u>1,158,083.12</u>
Noncurrent Assets						
Cash and Cash Equivalents	-	-	-	-	-	-
Receivables - Taxes in Process	-	-	-	-	-	-
Capital Assets, net	-	-	-	-	-	-
Lease Assets, net	-	-	-	-	-	-
Subscription Assets, net	-	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>1,891,170.30</u>	<u>12,012.30</u>	<u>-</u>	<u>167,083.61</u>	<u>929,170.81</u>	<u>1,158,083.12</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension Related Deferred Outflows	<u>585,919.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES						
Current Liabilities						
Accounts Payable	27,697.59	12,012.30	-	5,000.00	28,610.58	124,878.36
Accrued Wages	79,536.59	-	-	-	-	10,259.67
Accrued Interest	-	-	-	-	-	-
Deferred Revenue	129,255.00	-	-	-	-	-
Compensated Absences	125,952.26	-	-	-	1,465.77	4,659.96
Deposits Held in Custody for Others	-	-	-	-	-	-
Lease Liability - Current Portion	-	-	-	-	-	-
Financing Lease Payable - Current Portion	-	-	-	-	-	-
Subscription Payable - Current Portion	-	-	-	-	-	-
Total Current Liabilities	<u>362,441.44</u>	<u>12,012.30</u>	<u>-</u>	<u>5,000.00</u>	<u>30,076.35</u>	<u>139,797.99</u>
Noncurrent Liabilities						
Compensated Absences	174,561.69	-	-	-	2,931.54	5,901.22
Lease Liability	-	-	-	-	-	-
Financing Lease Payable	-	-	-	-	-	-
Subscription Liability	-	-	-	-	-	-
OPEB Obligations	831,256.00	-	-	-	-	-
Total Noncurrent Liabilities	<u>1,005,817.69</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,931.54</u>	<u>5,901.22</u>
TOTAL LIABILITIES	<u>1,368,259.13</u>	<u>12,012.30</u>	<u>-</u>	<u>5,000.00</u>	<u>33,007.89</u>	<u>145,699.21</u>
DEFERRED INFLOWS OF RESOURCES						
Pension Related Deferred Inflows	<u>980,085.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION						
Investment in capital assets,						
net of related debt	-	-	-	-	-	-
Unrestricted	128,745.17	-	-	162,083.61	896,162.92	1,012,383.91
TOTAL NET POSITION	<u>\$ 128,745.17</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,083.61</u>	<u>\$ 896,162.92</u>	<u>\$ 1,012,383.91</u>

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2023

	FOOD SERVICE	FACILITY FEE	SCHOLARSHIPS	CHILDREN'S CENTER	BUILDING DEVELOPMENT	CAMPUS PATROL
ASSETS						
Current Assets						
Cash and Cash Equivalents	\$ 235,776.33	\$ 2,460.00	\$ 447,276.87	\$ 78,010.10	\$ 80,408.11	\$ 682.00
Receivables - Taxes in Process	-	-	-	-	-	-
Receivables - Federal	-	-	-	302.64	-	-
Receivables - Other Receivables	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	<u>235,776.33</u>	<u>2,460.00</u>	<u>447,276.87</u>	<u>78,312.74</u>	<u>80,408.11</u>	<u>682.00</u>
Noncurrent Assets						
Cash and Cash Equivalents	-	-	-	-	-	-
Receivables - Taxes in Process	-	-	-	-	-	-
Capital Assets, net	-	-	-	-	-	-
Lease Assets, net	-	-	-	-	-	-
Subscription Assets, net	-	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>235,776.33</u></u>	<u><u>2,460.00</u></u>	<u><u>447,276.87</u></u>	<u><u>78,312.74</u></u>	<u><u>80,408.11</u></u>	<u><u>682.00</u></u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension Related Deferred Outflows	-	-	-	-	-	-
LIABILITIES						
Current Liabilities						
Accounts Payable	-	-	-	5,465.96	22,445.00	682.00
Accrued Wages	-	-	-	10,730.13	-	-
Accrued Interest	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Compensated Absences	-	-	-	4,458.21	-	-
Deposits Held in Custody for Others	-	-	-	-	-	-
Lease Liability - Current Portion	-	-	-	-	-	-
Financing Lease Payable - Current Portion	-	-	-	-	-	-
Subscription Payable - Current Portion	-	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,654.30</u>	<u>22,445.00</u>	<u>682.00</u>
Noncurrent Liabilities						
Compensated Absences	-	-	-	4,083.54	-	-
Lease Liability	-	-	-	-	-	-
Financing Lease Payable	-	-	-	-	-	-
Subscription Liability	-	-	-	-	-	-
OPEB Obligations	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,083.54</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>24,737.84</u></u>	<u><u>22,445.00</u></u>	<u><u>682.00</u></u>
DEFERRED INFLOWS OF RESOURCES						
Pension Related Deferred Inflows	-	-	-	-	-	-
NET POSITION						
Investment in capital assets, net of related debt	-	-	-	-	-	-
Unrestricted	235,776.33	2,460.00	447,276.87	53,574.90	57,963.11	-
TOTAL NET POSITION	<u><u>\$ 235,776.33</u></u>	<u><u>\$ 2,460.00</u></u>	<u><u>\$ 447,276.87</u></u>	<u><u>\$ 53,574.90</u></u>	<u><u>\$ 57,963.11</u></u>	<u><u>\$ -</u></u>

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2023

	LAUNDRY	CONTINGENCY	TRUSTEE DISCRETIONARY	HEALTH INSURANCE RESERVE	FEDERAL PELL GRANTS	FEDERAL DIRECT LOANS
ASSETS						
Current Assets						
Cash and Cash Equivalents	\$ 60,444.38	\$ 50,000.00	\$ 10,150,817.16	\$ 322,630.36	\$ -	\$ -
Receivables - Taxes in Process	-	-	-	-	-	-
Receivables - Federal	-	-	-	-	602.00	7,552.00
Receivables - Other Receivables	-	-	2,000,000.00	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	<u>60,444.38</u>	<u>50,000.00</u>	<u>12,150,817.16</u>	<u>322,630.36</u>	<u>602.00</u>	<u>7,552.00</u>
Noncurrent Assets						
Cash and Cash Equivalents	-	-	-	-	-	-
Receivables - Taxes in Process	-	-	-	-	-	-
Capital Assets, net	-	-	-	-	-	-
Lease Assets, net	-	-	-	-	-	-
Subscription Assets, net	-	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>60,444.38</u>	<u>50,000.00</u>	<u>12,150,817.16</u>	<u>322,630.36</u>	<u>602.00</u>	<u>7,552.00</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension Related Deferred Outflows	-	-	-	-	-	-
LIABILITIES						
Current Liabilities						
Accounts Payable	-	-	49,278.80	-	602.00	7,552.00
Accrued Wages	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-
Deposits Held in Custody for Others	-	-	-	-	-	-
Lease Liability - Current Portion	-	-	-	-	-	-
Financing Lease Payable - Current Portion	-	-	-	-	-	-
Subscription Payable - Current Portion	-	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>49,278.80</u>	<u>-</u>	<u>602.00</u>	<u>7,552.00</u>
Noncurrent Liabilities						
Compensated Absences	-	-	-	-	-	-
Lease Liability	-	-	-	-	-	-
Financing Lease Payable	-	-	-	-	-	-
Subscription Liability	-	-	-	-	-	-
OPEB Obligations	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>49,278.80</u>	<u>-</u>	<u>602.00</u>	<u>7,552.00</u>
DEFERRED INFLOWS OF RESOURCES						
Pension Related Deferred Inflows	-	-	-	-	-	-
NET POSITION						
Investment in capital assets, net of related debt	-	-	-	-	-	-
Unrestricted	60,444.38	50,000.00	12,101,538.36	322,630.36	-	-
TOTAL NET POSITION	<u>\$ 60,444.38</u>	<u>\$ 50,000.00</u>	<u>\$ 12,101,538.36</u>	<u>\$ 322,630.36</u>	<u>\$ -</u>	<u>\$ -</u>

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2023

	FEDERAL SEOG GRANTS	FEDERAL WORK STUDY	BOARD OF REGENTS NURSING GRANT	STATE ENERGY SECTOR PARTNERSHIP TRAINING GRANT	CARES ACT HEERF GRANT	CARES ACT SPARKS GRANT
ASSETS						
Current Assets						
Cash and Cash Equivalents	\$ -	\$ -	\$ (17,365.00)	\$ (19,686.47)	\$ -	\$ -
Receivables - Taxes in Process	-	-	-	-	-	-
Receivables - Federal	-	-	-	-	-	-
Receivables - Other Receivables	-	-	17,365.00	19,686.47	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	-	-	-	-	-	-
Noncurrent Assets						
Cash and Cash Equivalents	-	-	-	-	-	-
Receivables - Taxes in Process	-	-	-	-	-	-
Capital Assets, net	-	-	-	-	-	-
Lease Assets, net	-	-	-	-	-	-
Subscription Assets, net	-	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-	-
DEFERRED OUTFLOWS OF RESOURCES						
Pension Related Deferred Outflows	-	-	-	-	-	-
LIABILITIES						
Current Liabilities						
Accounts Payable	-	-	-	-	-	-
Accrued Wages	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-
Deposits Held in Custody for Others	-	-	-	-	-	-
Lease Liability - Current Portion	-	-	-	-	-	-
Financing Lease Payable - Current Portion	-	-	-	-	-	-
Subscription Payable - Current Portion	-	-	-	-	-	-
Total Current Liabilities	-	-	-	-	-	-
Noncurrent Liabilities						
Compensated Absences	-	-	-	-	-	-
Lease Liability	-	-	-	-	-	-
Financing Lease Payable	-	-	-	-	-	-
Subscription Liability	-	-	-	-	-	-
OPEB Obligations	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Pension Related Deferred Inflows	-	-	-	-	-	-
NET POSITION						
Investment in capital assets, net of related debt	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
TOTAL NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2023

	KANSAS PROMISE SCHOLARSHIPS GRANT	KACCRRRA YOUTH GRANT	CARL PERKINS PROGRAM IMPROVEMENT GRANT	TRIO- STUDENT SUPPORT SERVICES GRANT	CLOUD COUNTY COMMUNITY COLLEGE ACTIVITY	CAPITAL OUTLAY
ASSETS						
Current Assets						
Cash and Cash Equivalents	\$ 424.00	\$ -	\$ 2,726.06	\$ -	\$ 1,487,092.96	\$ -
Receivables - Taxes in Process	-	-	-	-	-	-
Receivables - Federal	-	-	-	-	-	-
Receivables - Other Receivables	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Total Current Assets	<u>424.00</u>	<u>-</u>	<u>2,726.06</u>	<u>-</u>	<u>1,487,092.96</u>	<u>-</u>
Noncurrent Assets						
Cash and Cash Equivalents	-	-	-	-	-	1,234,946.67
Receivables - Taxes in Process	-	-	-	-	-	20,198.00
Capital Assets, net	-	-	-	-	-	-
Lease Assets, net	-	-	-	-	-	-
Subscription Assets, net	-	-	-	-	-	-
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,255,144.67</u>
TOTAL ASSETS	<u>424.00</u>	<u>-</u>	<u>2,726.06</u>	<u>-</u>	<u>1,487,092.96</u>	<u>1,255,144.67</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension Related Deferred Outflows	-	-	-	-	-	-
LIABILITIES						
Current Liabilities						
Accounts Payable	-	-	2,726.06	-	15,320.87	199,246.88
Accrued Wages	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	24,819.44
Deferred Revenue	-	-	-	-	-	20,198.00
Compensated Absences	-	-	-	-	-	-
Deposits Held in Custody for Others	-	-	-	-	-	-
Lease Liability - Current Portion	-	-	-	-	-	-
Financing Lease Payable - Current Portion	-	-	-	-	-	-
Subscription Payable - Current Portion	-	-	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>2,726.06</u>	<u>-</u>	<u>15,320.87</u>	<u>244,264.32</u>
Noncurrent Liabilities						
Compensated Absences	-	-	-	-	-	-
Lease Liability	-	-	-	-	-	-
Financing Lease Payable	-	-	-	-	-	-
Subscription Liability	-	-	-	-	-	-
OPEB Obligations	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>2,726.06</u>	<u>-</u>	<u>15,320.87</u>	<u>244,264.32</u>
DEFERRED INFLOWS OF RESOURCES						
Pension Related Deferred Inflows	-	-	-	-	-	-
NET POSITION						
Investment in capital assets, net of related debt	-	-	-	-	-	-
Unrestricted	424.00	-	-	-	1,471,772.09	1,010,880.35
TOTAL NET POSITION	<u>\$ 424.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,471,772.09</u>	<u>\$ 1,010,880.35</u>

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2023

	TURBINE REFURBISHMENT	REVENUE BONDS	INVESTMENT IN PLANT	AGENCY FUNDS	TOTALS - PRIMARY INSTITUTION
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ -	\$ 397,262.99	\$ -	\$ 41,790.52	\$ 17,141,997.46
Receivables - Taxes in Process	-	-	-	-	129,255.00
Receivables - Federal	-	-	-	-	8,456.64
Receivables - Other Receivables	-	-	-	-	2,157,308.38
Inventories	-	-	-	-	86,761.14
Total Current Assets	<u>-</u>	<u>397,262.99</u>	<u>-</u>	<u>41,790.52</u>	<u>19,523,778.62</u>
Noncurrent Assets					
Cash and Cash Equivalents	1,263.73	-	-	-	1,236,210.40
Receivables - Taxes in Process	-	-	-	-	20,198.00
Capital Assets, net	-	-	17,784,605.21	-	17,784,605.21
Lease Assets, net	-	-	1,235,804.01	-	1,235,804.01
Subscription Assets, net	-	-	1,740,998.18	-	1,740,998.18
Total Noncurrent Assets	<u>1,263.73</u>	<u>-</u>	<u>20,761,407.40</u>	<u>-</u>	<u>22,017,815.80</u>
TOTAL ASSETS	<u>1,263.73</u>	<u>397,262.99</u>	<u>20,761,407.40</u>	<u>41,790.52</u>	<u>41,541,594.42</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension Related Deferred Outflows	-	-	-	-	585,919.00
LIABILITIES					
Current Liabilities					
Accounts Payable	-	-	-	-	501,518.40
Accrued Wages	-	-	-	-	100,526.39
Accrued Interest	-	12,552.39	-	-	37,371.83
Deferred Revenue	-	-	-	-	149,453.00
Compensated Absences	-	-	-	-	136,536.20
Deposits Held in Custody for Others	-	-	-	41,790.52	41,790.52
Lease Liability - Current Portion	-	-	211,049.82	-	211,049.82
Financing Lease Payable - Current Portion	-	-	275,000.00	-	275,000.00
Subscription Payable - Current Portion	-	-	232,580.71	-	232,580.71
Total Current Liabilities	<u>-</u>	<u>12,552.39</u>	<u>718,630.53</u>	<u>41,790.52</u>	<u>1,685,826.87</u>
Noncurrent Liabilities					
Compensated Absences	-	-	-	-	187,477.99
Lease Liability	-	-	1,126,016.18	-	1,126,016.18
Financing Lease Payable	-	-	5,955,000.00	-	5,955,000.00
Subscription Liability	-	-	1,477,729.59	-	1,477,729.59
OPEB Obligations	-	-	-	-	831,256.00
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>8,558,745.77</u>	<u>-</u>	<u>9,577,479.76</u>
TOTAL LIABILITIES	<u>-</u>	<u>12,552.39</u>	<u>9,277,376.30</u>	<u>41,790.52</u>	<u>11,263,306.63</u>
DEFERRED INFLOWS OF RESOURCES					
Pension Related Deferred Inflows	-	-	-	-	980,085.00
NET POSITION					
Investment in capital assets, net of related debt	-	-	11,484,031.10	-	11,484,031.10
Unrestricted	1,263.73	384,710.60	-	-	18,400,090.69
TOTAL NET POSITION	<u>\$ 1,263.73</u>	<u>\$ 384,710.60</u>	<u>\$ 11,484,031.10</u>	<u>\$ -</u>	<u>\$ 29,884,121.79</u>

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Combining Schedule of Revenues, Expenses, and Changes in Net Position - Primary Institution
For the Year Ended June 30, 2023

	GENERAL	POSTSECONDARY TECHNICAL EDUCATION	ADULT EDUCATION	ADULT SUPPLEMENTAL EDUCATION	BOOKSTORE	HOUSING
REVENUES						
Operating Revenues						
Student Tuition and Fees	\$ 1,894,313.51	\$ 749,552.35	\$ -	\$ 22,821.47	\$ -	\$ -
Federal Grants and Contracts	-	-	71,265.00	-	-	-
State Grants and Contracts	855,970.07	-	50,629.00	-	-	-
Sales and Services of Auxiliary Enterprises	-	-	-	-	484,615.03	1,747,006.02
Activity Fund Revenues	-	-	-	-	-	-
Miscellaneous Income	13,047.98	-	38,272.00	-	-	-
Total Operating Revenues	<u>2,763,331.56</u>	<u>749,552.35</u>	<u>160,166.00</u>	<u>22,821.47</u>	<u>484,615.03</u>	<u>1,747,006.02</u>
EXPENSES						
Operating Expenses						
Educational and General						
Instruction	4,022,859.00	1,739,128.18	160,166.00	5,000.00	-	-
Academic Support	471,461.15	89,410.41	-	-	-	-
Student Services	1,845,065.40	77,456.88	-	-	-	-
Institutional Support	2,330,236.68	145,318.23	-	-	-	-
Operation and Maintenance	663,509.48	50,000.00	-	-	-	-
Scholarships and Awards	-	-	-	-	-	-
Lease Expense	613,834.20	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-
Subscription Expense	-	-	-	-	-	-
Auxiliary Enterprises	-	-	-	-	558,243.23	1,686,279.06
Total Operating Expenses	<u>9,946,965.91</u>	<u>2,101,313.70</u>	<u>160,166.00</u>	<u>5,000.00</u>	<u>558,243.23</u>	<u>1,686,279.06</u>
Operating Income (Loss)	<u>(7,183,634.35)</u>	<u>(1,351,761.35)</u>	<u>-</u>	<u>17,821.47</u>	<u>(73,628.20)</u>	<u>60,726.96</u>
Nonoperating Revenues (Expenses)						
State Appropriations	3,063,686.00	1,364,522.00	-	-	-	-
County Appropriations	3,430,040.08	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-	-
Interest Income	677,362.66	-	-	-	-	-
Debt Service	(61,755.10)	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-
Operating Transfers	-	-	-	-	(106,252.99)	(1,215,725.76)
Increase (Decrease) in Net Position	(74,300.71)	12,760.65	-	17,821.47	(179,881.19)	(1,154,998.80)
Net Position - Beginning of Year	203,045.88	(12,760.65)	-	144,262.14	1,076,044.11	2,167,382.71
Net Position - End of Year	<u>\$ 128,745.17</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,083.61</u>	<u>\$ 896,162.92</u>	<u>\$ 1,012,383.91</u>

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Combining Schedule of Revenues, Expenses, and Changes in Net Position - Primary Institution
For the Year Ended June 30, 2023

	FOOD SERVICE	FACILITY FEE	SCHOLARSHIPS	CHILDREN'S CENTER	BUILDING DEVELOPMENT	CAMPUS PATROL
REVENUES						
Operating Revenues						
Student Tuition and Fees	\$ -	\$ -	\$ 929,648.00	\$ -	\$ 59,926.00	\$ -
Federal Grants and Contracts	-	-	-	9,658.01	-	-
State Grants and Contracts	-	-	-	93,800.00	-	-
Sales and Services of						
Auxiliary Enterprises	56,159.84	26,900.00	-	107,944.52	-	72,702.70
Activity Fund Revenues	-	-	-	-	-	-
Miscellaneous Income	-	-	-	46,351.00	-	-
Total Operating Revenues	<u>56,159.84</u>	<u>26,900.00</u>	<u>929,648.00</u>	<u>257,753.53</u>	<u>59,926.00</u>	<u>72,702.70</u>
EXPENSES						
Operating Expenses						
Educational and General						
Instruction	-	-	-	-	-	-
Academic Support	-	-	-	-	-	-
Student Services	-	-	-	-	-	-
Institutional Support	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Scholarships and Awards	-	-	786,644.70	-	-	-
Lease Expense	-	-	-	-	62,000.00	-
Depreciation Expense	-	-	-	-	-	-
Subscription Expense	-	-	-	-	-	-
Auxiliary Enterprises	37,313.88	27,376.25	-	232,964.11	26,035.08	105,124.44
Total Operating Expenses	<u>37,313.88</u>	<u>27,376.25</u>	<u>786,644.70</u>	<u>232,964.11</u>	<u>88,035.08</u>	<u>105,124.44</u>
Operating Income (Loss)	<u>18,845.96</u>	<u>(476.25)</u>	<u>143,003.30</u>	<u>24,789.42</u>	<u>(28,109.08)</u>	<u>(32,421.74)</u>
Nonoperating Revenues (Expenses)						
State Appropriations	-	-	-	-	-	-
County Appropriations	-	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-
Operating Transfers	-	-	(1,500,000.00)	-	-	-
Increase (Decrease) in Net Position	18,845.96	(476.25)	(1,356,996.70)	24,789.42	(28,109.08)	(32,421.74)
Net Position - Beginning of Year	216,930.37	2,936.25	1,804,273.57	28,785.48	86,072.19	32,421.74
Net Position - End of Year	<u>\$ 235,776.33</u>	<u>\$ 2,460.00</u>	<u>\$ 447,276.87</u>	<u>\$ 53,574.90</u>	<u>\$ 57,963.11</u>	<u>\$ -</u>

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Combining Schedule of Revenues, Expenses, and Changes in Net Position - Primary Institution
For the Year Ended June 30, 2023

	LAUNDRY	CONTINGENCY	TRUSTEE DISCRETIONARY	HEALTH INSURANCE RESERVE	FEDERAL PELL GRANTS	FEDERAL DIRECT LOANS
REVENUES						
Operating Revenues						
Student Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants and Contracts	-	-	4,000,000.00	-	-	809,181.00
State Grants and Contracts	-	-	-	-	-	-
Sales and Services of Auxiliary Enterprises	4,607.44	28,125.00	4,185,500.00	-	-	-
Activity Fund Revenues	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Operating Revenues	<u>4,607.44</u>	<u>28,125.00</u>	<u>8,185,500.00</u>	<u>-</u>	<u>-</u>	<u>809,181.00</u>
EXPENSES						
Operating Expenses						
Educational and General						
Instruction	-	-	-	-	-	-
Academic Support	-	-	-	-	-	-
Student Services	-	-	-	-	0.50	-
Institutional Support	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Scholarships and Awards	-	-	-	-	1,811,011.00	809,181.00
Lease Expense	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-
Subscription Expense	-	-	-	-	-	-
Auxiliary Enterprises	-	28,125.00	511,277.73	-	-	-
Total Operating Expenses	<u>-</u>	<u>28,125.00</u>	<u>511,277.73</u>	<u>-</u>	<u>1,811,011.50</u>	<u>809,181.00</u>
Operating Income (Loss)	<u>4,607.44</u>	<u>-</u>	<u>7,674,222.27</u>	<u>-</u>	<u>(1,811,011.50)</u>	<u>-</u>
Nonoperating Revenues (Expenses)						
State Appropriations	-	-	-	-	-	-
County Appropriations	-	-	-	-	-	-
Federal Pell Grants	-	-	-	-	1,811,011.00	-
Interest Income	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-
Operating Transfers	-	-	3,542,353.00	-	-	-
Increase (Decrease) in Net Position	4,607.44	-	11,216,575.27	-	(0.50)	-
Net Position - Beginning of Year	55,836.94	50,000.00	884,963.09	322,630.36	0.50	-
Net Position - End of Year	<u>\$ 60,444.38</u>	<u>\$ 50,000.00</u>	<u>\$ 12,101,538.36</u>	<u>\$ 322,630.36</u>	<u>\$ -</u>	<u>\$ -</u>

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Combining Schedule of Revenues, Expenses, and Changes in Net Position - Primary Institution
For the Year Ended June 30, 2023

	FEDERAL SEOG GRANTS	FEDERAL WORK STUDY	BOARD OF REGENTS NURSING GRANT	STATE ENERGY SECTOR PARTNERSHIP TRAINING GRANT	CARES ACT HEERF GRANT	CARES ACT SPARKS GRANT
REVENUES						
Operating Revenues						
Student Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants and Contracts	61,461.00	55,971.00	-	-	1,081,509.62	-
State Grants and Contracts	-	-	86,824.00	-	-	-
Sales and Services of Auxiliary Enterprises	-	-	-	-	-	-
Activity Fund Revenues	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Operating Revenues	<u>61,461.00</u>	<u>55,971.00</u>	<u>86,824.00</u>	<u>-</u>	<u>1,081,509.62</u>	<u>-</u>
EXPENSES						
Operating Expenses						
Educational and General						
Instruction	-	-	86,824.00	-	39,156.62	50,000.00
Academic Support	-	-	-	-	-	-
Student Services	-	-	-	-	-	-
Institutional Support	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Scholarships and Awards	61,461.00	55,971.00	-	-	-	-
Lease Expense	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-
Subscription Expense	-	-	-	-	-	-
Auxiliary Enterprises	-	-	-	-	-	-
Total Operating Expenses	<u>61,461.00</u>	<u>55,971.00</u>	<u>86,824.00</u>	<u>-</u>	<u>39,156.62</u>	<u>50,000.00</u>
Operating Income (Loss)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,042,353.00</u>	<u>(50,000.00)</u>
Nonoperating Revenues (Expenses)						
State Appropriations	-	-	-	-	-	-
County Appropriations	-	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-
Operating Transfers	-	-	-	-	(1,042,353.00)	-
Increase (Decrease) in Net Position	-	-	-	-	-	(50,000.00)
Net Position - Beginning of Year	-	-	-	-	-	50,000.00
Net Position - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Combining Schedule of Revenues, Expenses, and Changes in Net Position - Primary Institution
For the Year Ended June 30, 2023

	KANSAS PROMISE SCHOLARSHIPS GRANT	KACCRRRA YOUTH GRANT	CARL PERKINS PROGRAM IMPROVEMENT GRANT	TRIO- STUDENT SUPPORT SERVICES GRANT	COMMUNITY COLLEGE ACTIVITY	CAPITAL OUTLAY
REVENUES						
Operating Revenues						
Student Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants and Contracts	-	-	80,850.00	269,319.73	-	-
State Grants and Contracts	75,769.00	-	-	-	-	-
Sales and Services of Auxiliary Enterprises	-	-	-	-	-	-
Activity Fund Revenues	-	-	-	-	2,040,503.38	-
Miscellaneous Income	-	-	-	-	-	1,215,665.85
Total Operating Revenues	<u>75,769.00</u>	<u>-</u>	<u>80,850.00</u>	<u>269,319.73</u>	<u>2,040,503.38</u>	<u>1,215,665.85</u>
EXPENSES						
Operating Expenses						
Educational and General						
Instruction	-	-	-	255,131.04	1,621,121.92	-
Academic Support	-	-	80,850.00	-	-	-
Student Services	-	-	-	14,188.69	-	-
Institutional Support	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	5,559,087.45
Scholarships and Awards	75,345.00	-	-	-	-	-
Lease Expense	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-
Subscription Expense	-	-	-	-	333,307.58	-
Auxiliary Enterprises	-	-	-	-	-	-
Total Operating Expenses	<u>75,345.00</u>	<u>-</u>	<u>80,850.00</u>	<u>269,319.73</u>	<u>1,954,429.50</u>	<u>5,559,087.45</u>
Operating Income (Loss)	<u>424.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,073.88</u>	<u>(4,343,421.60)</u>
Nonoperating Revenues (Expenses)						
State Appropriations	-	-	-	-	-	-
County Appropriations	-	-	-	-	-	537,622.69
Federal Pell Grants	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Debt Service	-	-	-	-	-	3,890,697.20
Gain (Loss) on Sale of Assets	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-
Increase (Decrease) in Net Position	424.00	-	-	-	86,073.88	84,898.29
Net Position - Beginning of Year	-	-	-	-	1,385,698.21	925,982.06
Net Position - End of Year	<u>\$ 424.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,471,772.09</u>	<u>\$ 1,010,880.35</u>

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Combining Schedule of Revenues, Expenses, and Changes in Net Position - Primary Institution
For the Year Ended June 30, 2023

	TURBINE REFURBISHMENT	REVENUE BONDS	INVESTMENT IN PLANT	SUB-TOTAL PRIMARY INSTITUTION	ELIMINATING INTER-COMPANY SCHOLARSHIPS	TOTALS - PRIMARY INSTITUTION
REVENUES						
Operating Revenues						
Student Tuition and Fees	\$ -	\$ -	\$ -	\$ 3,656,261.33	\$ (490,175.55)	\$ 3,166,085.78
Federal Grants and Contracts	-	-	-	6,439,215.36	(809,181.00)	5,630,034.36
State Grants and Contracts	-	-	-	1,162,992.07	-	1,162,992.07
Sales and Services of Auxiliary Enterprises	-	-	-	6,713,560.55	(999,199.14)	5,714,361.41
Activity Fund Revenues	-	-	-	2,040,503.38	-	2,040,503.38
Miscellaneous Income	20,000.00	-	-	1,333,336.83	-	1,333,336.83
Total Operating Revenues	<u>20,000.00</u>	<u>-</u>	<u>-</u>	<u>21,345,869.52</u>	<u>(2,298,555.69)</u>	<u>19,047,313.83</u>
EXPENSES						
Operating Expenses						
Educational and General						
Instruction	-	-	(95,107.65)	7,884,279.11	-	7,884,279.11
Academic Support	-	-	-	641,721.56	-	641,721.56
Student Services	-	-	(34,779.96)	1,901,931.51	-	1,901,931.51
Institutional Support	-	-	(36,210.00)	2,439,344.91	-	2,439,344.91
Operation and Maintenance	18,930.42	-	(5,764,892.31)	526,635.04	-	526,635.04
Scholarships and Awards	-	-	-	3,599,613.70	(2,298,555.69)	1,301,058.01
Lease Expense	-	-	(299,018.89)	376,815.31	-	376,815.31
Depreciation Expense	-	-	1,167,138.40	1,167,138.40	-	1,167,138.40
Subscription Expense	-	-	(30,687.88)	302,619.70	-	302,619.70
Auxiliary Enterprises	-	-	(399,862.48)	2,812,876.30	-	2,812,876.30
Total Operating Expenses	<u>18,930.42</u>	<u>-</u>	<u>(5,493,420.77)</u>	<u>21,652,975.54</u>	<u>(2,298,555.69)</u>	<u>19,354,419.85</u>
Operating Income (Loss)	<u>1,069.58</u>	<u>-</u>	<u>5,493,420.77</u>	<u>(307,106.02)</u>	<u>-</u>	<u>(307,106.02)</u>
Nonoperating Revenues (Expenses)						
State Appropriations	-	-	-	4,428,208.00	-	4,428,208.00
County Appropriations	-	-	-	3,967,662.77	-	3,967,662.77
Federal Pell Grants	-	-	-	1,811,011.00	-	1,811,011.00
Interest Income	-	5,246.06	-	682,608.72	-	682,608.72
Debt Service	-	(315,939.46)	(3,598,423.24)	(85,420.60)	-	(85,420.60)
Gain (Loss) on Sale of Assets	-	-	(256,254.91)	(256,254.91)	-	(256,254.91)
Operating Transfers	-	321,978.75	-	-	-	-
Increase (Decrease) in Net Position	<u>1,069.58</u>	<u>11,285.35</u>	<u>1,638,742.62</u>	<u>10,240,708.96</u>	<u>-</u>	<u>10,240,708.96</u>
Net Position - Beginning of Year	<u>194.15</u>	<u>373,425.25</u>	<u>9,845,288.48</u>	<u>19,643,412.83</u>	<u>-</u>	<u>19,643,412.83</u>
Net Position - End of Year	<u>\$ 1,263.73</u>	<u>\$ 384,710.60</u>	<u>\$ 11,484,031.10</u>	<u>\$ 29,884,121.79</u>	<u>\$ -</u>	<u>\$ 29,884,121.79</u>

CLOUD COUNTY COMMUNITY COLLEGE
Concordia, Kansas

Schedule of Revenues, Expenditures, and
Changes in Unencumbered Cash – Budget and Actual

For the Year Ended June 30, 2023

Schedules 4 to 10 are prepared in accordance with Kansas cash basis and budget laws (Budget Basis), which differs from generally accepted accounting principles (GAAP Basis). Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving the cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund in which the cash is transferred. Expenditures include cash disbursements, transfers, accounts payable and encumbrances – that is, commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Schedule of Revenues, Expenditures, and Changes

in Unencumbered Cash - Budget and Actual

Current Funds - Unrestricted

General Fund (Regulatory Basis)

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

	Prior Year Budget Basis	Current Year				Variance Over (Under)
		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	
REVENUES						
Student Tuition and Fees						
In State	\$ 1,162,310.76	\$ 1,143,245.61	\$ 25,951.55	\$ 1,169,197.16	\$ 1,801,800.00	\$ (632,602.84)
Out-of-State	403,098.00	424,001.90	-	424,001.90	-	424,001.90
Other Student Fees	341,901.00	327,066.00	-	327,066.00	432,025.00	(104,959.00)
Total Student Tuition and Fees	<u>1,907,309.76</u>	<u>1,894,313.51</u>	<u>25,951.55</u>	<u>1,920,265.06</u>	<u>2,233,825.00</u>	<u>(313,559.94)</u>
State Sources						
State Operating Grant	3,063,686.00	3,063,686.00	-	3,063,686.00	3,063,686.00	-
Other State Sources	16,824.00	855,970.07	(833,571.05)	22,399.02	16,824.00	5,575.02
Total State Sources	<u>3,080,510.00</u>	<u>3,919,656.07</u>	<u>(833,571.05)</u>	<u>3,086,085.02</u>	<u>3,080,510.00</u>	<u>5,575.02</u>
Local Sources						
Ad Valorem Tax	3,001,235.54	2,882,626.06	-	2,882,626.06	3,273,566.00	(390,939.94)
Motor Vehicle Tax	256,584.42	486,511.91	-	486,511.91	246,414.00	240,097.91
Recreational Vehicle	-	4,599.20	-	4,599.20	4,481.00	118.20
16/20 M Vehicle Tax	-	15,169.61	-	15,169.61	-	15,169.61
Vehicle Rental Excise Tax	-	70.62	-	70.62	-	70.62
Delinquent Tax	49,362.95	41,062.68	-	41,062.68	21,730.00	19,332.68
Total Local Sources	<u>3,307,182.91</u>	<u>3,430,040.08</u>	<u>-</u>	<u>3,430,040.08</u>	<u>3,546,191.00</u>	<u>(116,150.92)</u>
Other Sources						
Interest Income	47,265.46	677,362.66	-	677,362.66	100,000.00	577,362.66
Miscellaneous	48,075.32	13,047.98	-	13,047.98	1,000,000.00	(986,952.02)
Sale of Assets	14,836.87	-	-	-	-	-
Total Other Sources	<u>110,177.65</u>	<u>690,410.64</u>	<u>-</u>	<u>690,410.64</u>	<u>1,100,000.00</u>	<u>(409,589.36)</u>
TOTAL REVENUES	<u>8,405,180.32</u>	<u>9,934,420.30</u>	<u>(807,619.50)</u>	<u>9,126,800.80</u>	<u>9,960,526.00</u>	<u>(833,725.20)</u>

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Revenues, Expenditures, and Changes
 in Unencumbered Cash - Budget and Actual
 Current Funds - Unrestricted
 General Fund (Regulatory Basis)
 For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

	Prior Year Budget Basis	Current Year				Variance Over (Under)
		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	
EXPENDITURES						
Education and General						
Instruction	\$ 3,273,734.52	\$ 4,022,859.00	\$ 23,332.85	\$ 4,046,191.85	\$ 2,620,404.00	\$ 1,425,787.85
Academic Support	426,491.63	471,461.15	-	471,461.15	600,000.00	(128,538.85)
Student Services	1,868,953.48	1,845,065.40	-	1,845,065.40	2,000,000.00	(154,934.60)
Institutional Support	1,780,703.87	2,330,236.68	(833,571.05)	1,496,665.63	3,800,000.00	(2,303,334.37)
Operation and Maintenance	833,168.82	663,509.48	-	663,509.48	950,000.00	(286,490.52)
Debt Service						
Principal Payments	54,915.90	61,576.76	-	61,576.76	-	61,576.76
Interest Payments	6,840.67	178.34	-	178.34	-	178.34
Lease Expense	237,332.58	613,834.20	-	613,834.20	-	613,834.20
TOTAL EXPENDITURES	8,482,141.47	10,008,721.01	(810,238.20)	9,198,482.81	9,970,404.00	(771,921.19)
Excess of Revenues Over (Under) Expenditures	(76,961.15)	(74,300.71)	2,618.70	(71,682.01)	(9,878.00)	(61,804.01)
Unencumbered Cash Beginning of Year	1,691,655.02	203,045.88	1,411,647.99	1,614,693.87	1,898,169.00	(283,475.13)
End of Year	<u>\$ 1,614,693.87</u>	<u>\$ 128,745.17</u>	<u>\$ 1,414,266.69</u>	<u>\$ 1,543,011.86</u>	<u>\$ 1,888,291.00</u>	<u>\$ (345,279.14)</u>

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Schedule of Revenues, Expenditures, and Changes

in Unencumbered Cash - Budget and Actual

Current Funds - Unrestricted

Postsecondary Technical Education Fund (Regulatory Basis)

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

	Prior Year Budget Basis	Current Year				Variance Over (Under)
		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	
REVENUES						
Student Tuition and Fees						
In State	\$ 743,935.12	\$ 749,552.35	\$ -	\$ 749,552.35	\$ 772,200.00	\$ (22,647.65)
State Sources						
State Operating Grant	1,364,522.00	1,364,522.00	-	1,364,522.00	1,364,522.00	-
TOTAL REVENUES	2,108,457.12	2,114,074.35	-	2,114,074.35	2,136,722.00	(22,647.65)
EXPENDITURES						
Education and General						
Instruction	1,696,091.31	1,739,128.18	12,760.65	1,751,888.83	1,350,000.00	401,888.83
Academic Support	86,833.99	89,410.41	-	89,410.41	90,000.00	(589.59)
Student Services	96,418.92	77,456.88	-	77,456.88	100,000.00	(22,543.12)
Institutional Support	183,316.67	145,318.23	-	145,318.23	548,722.00	(403,403.77)
Operation and Maintenance	42,871.23	50,000.00	-	50,000.00	48,000.00	2,000.00
TOTAL EXPENDITURES	2,105,532.12	2,101,313.70	12,760.65	2,114,074.35	2,136,722.00	(22,647.65)
Excess of Revenues Over (Under) Expenditures	2,925.00	12,760.65	(12,760.65)	-	-	-
Unencumbered Cash Beginning of Year	(2,925.00)	(12,760.65)	12,760.65	-	-	-
End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Revenues, Expenditures, and Changes
 in Unencumbered Cash - Budget and Actual
 Current Funds - Unrestricted
 Adult Education Fund (Regulatory Basis)
 For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

	Prior Year Budget Basis	Current Year				Variance Over (Under)
		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	
REVENUES						
Federal Sources						
Federal Grants	\$ 66,687.12	\$ 71,265.00	\$ -	\$ 71,265.00	\$ 100,000.00	\$ (28,735.00)
State Sources						
State Grants	49,552.00	50,629.00	-	50,629.00	60,000.00	(9,371.00)
Local Sources						
Miscellaneous Income	38,272.00	38,272.00	-	38,272.00	60,000.00	(21,728.00)
TOTAL REVENUES	154,511.12	160,166.00	-	160,166.00	220,000.00	(59,834.00)
EXPENDITURES						
Education and General Instruction	154,511.12	160,166.00	-	160,166.00	220,000.00	(59,834.00)
TOTAL EXPENDITURES	154,511.12	160,166.00	-	160,166.00	220,000.00	(59,834.00)
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash						
Beginning of Year	-	-	-	-	-	-
End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual

Current Funds - Unrestricted

Adult Supplemental Education Fund (Regulatory Basis)

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

	Prior Year Budget Basis	Current Year			Variance Over (Under)	
		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis		
REVENUES						
Student Tuition and Fees In State	\$ 23,860.00	\$ 22,821.47	\$ -	\$ 22,821.47	\$ 200,000.00	\$ (177,178.53)
TOTAL REVENUES	23,860.00	22,821.47	-	22,821.47	200,000.00	(177,178.53)
EXPENDITURES						
Education and General Instruction	12,974.66	5,000.00	-	5,000.00	200,000.00	(195,000.00)
TOTAL EXPENDITURES	12,974.66	5,000.00	-	5,000.00	200,000.00	(195,000.00)
Excess of Revenues Over (Under) Expenditures	10,885.34	17,821.47	-	17,821.47	-	17,821.47
Unencumbered Cash Beginning of Year	133,376.80	144,262.14	-	144,262.14	144,078.00	184.14
End of Year	\$ 144,262.14	\$ 162,083.61	\$ -	\$ 162,083.61	\$ 144,078.00	\$ 18,005.61

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Revenues, Expenditures, and Changes
 in Unencumbered Cash - Budget and Actual
 Current Funds - Unrestricted
 Auxiliary Enterprise Funds (Regulatory Basis)
 For the Year Ended June 30, 2023
 With Comparative Actual Amounts for the Year Ended June 30, 2022

	PRIOR YEAR	CURRENT YEAR							
	Total Auxiliary Enterprise Funds Budget Basis	Bookstore GAAP	Campus Housing GAAP	Food Service GAAP	Facility Fee GAAP	Activity Fee Scholarship GAAP	Children's Center GAAP	Building Development GAAP	Campus Patrol GAAP
REVENUES									
Sales and Services of Auxiliary Enterprises	\$ 2,111,432.44	\$ 484,615.03	\$ 1,747,006.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Sources									
Other Student Fees	1,246,860.14	-	-	56,159.84	26,900.00	929,648.00	107,944.52	59,926.00	72,702.70
Federal Sources									
Federal Grants	7,234.23	-	-	-	-	-	9,658.01	-	-
State Sources									
State Grants	85,082.14	-	-	-	-	-	93,800.00	-	-
Other Revenues									
Miscellaneous	-	-	-	-	-	-	-	-	-
Insurance Proceeds	505,576.00	-	-	-	-	-	46,351.00	-	-
TOTAL REVENUES	3,956,184.95	484,615.03	1,747,006.02	56,159.84	26,900.00	929,648.00	257,753.53	59,926.00	72,702.70
EXPENDITURES									
Auxiliary Enterprise									
Salaries and Benefits	571,058.73	115,880.50	263,849.16	-	-	-	142,720.92	-	90,949.06
General Operating Expense	481,264.47	19,337.63	418,727.15	-	27,376.25	-	827.18	22,445.00	8,147.30
Supplies	579,440.09	-	649,111.71	-	-	-	13,896.79	-	1,529.28
Capital Outlay	1,486,101.81	2,065.84	354,591.04	-	-	-	75,519.22	3,590.08	4,498.80
Scholarships	654,190.28	-	-	-	-	786,644.70	-	-	-
Food Service	41,770.66	-	-	37,313.88	-	-	-	-	-
Books and Merchandise	349,567.54	420,959.26	-	-	-	-	-	-	-
Lease Expense	-	-	-	-	-	-	-	62,000.00	-
Debt Service	-	-	-	-	-	-	-	-	-
Sale of Assets	(123,370.00)	-	-	-	-	-	-	-	-
Operating Transfer to (from):									
General Fund	(1,091,463.09)	-	-	-	-	-	-	-	-
Campus Housing Fund	-	-	-	-	-	-	-	-	-
Activity Fee Scholarship Fund	-	-	-	-	-	-	-	-	-
Trustee Discretionary Fund	-	-	1,000,000.00	-	-	1,500,000.00	-	-	-
CARES Act HEERF Grant Fund	-	-	-	-	-	-	-	-	-
Revenue Bonds Fund	318,593.75	106,252.99	215,725.76	-	-	-	-	-	-
TOTAL EXPENDITURES	3,267,154.24	664,496.22	2,902,004.82	37,313.88	27,376.25	2,286,644.70	232,964.11	88,035.08	105,124.44
Excess of Revenues Over (Under)									
Expenditures	689,030.71	(179,881.19)	(1,154,998.80)	18,845.96	(476.25)	(1,356,996.70)	24,789.42	(28,109.08)	(32,421.74)
Unencumbered Cash									
Beginning of Year	5,616,123.33	1,076,044.11	2,167,382.71	216,930.37	2,936.25	1,804,273.57	28,785.48	86,072.19	32,421.74
End of Year	\$ 6,305,154.04	\$ 896,162.92	\$ 1,012,383.91	\$ 235,776.33	\$ 2,460.00	\$ 447,276.87	\$ 53,574.90	\$ 57,963.11	\$ -

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Revenues, Expenditures, and Changes
 in Unencumbered Cash - Budget and Actual
 Current Funds - Unrestricted
 Auxiliary Enterprise Funds (Regulatory Basis)
 For the Year Ended June 30, 2023
 With Comparative Actual Amounts for the Year Ended June 30, 2022

	CURRENT YEAR							
	Laundry Service GAAP	Contingency GAAP	Trustee Discretionary GAAP	Total Auxiliary Enterprise Funds GAAP	Adjustments to Budget Basis	Total Auxiliary Enterprise Funds Budget Basis	Final Budget	Variance Over (Under)
REVENUES								
Sales and Services of Auxiliary Enterprises	\$ 4,607.44	\$ -	\$ -	\$ 2,236,228.49	\$ (8,587.65)	\$ 2,227,640.84	\$ 3,620,000.00	\$ (1,392,359.16)
Student Sources								
Other Student Fees	-	-	-	1,253,281.06	(230.15)	1,253,050.91	3,195,000.00	(1,941,949.09)
Federal Sources								
Federal Grants	-	-	4,000,000.00	4,009,658.01	(4,000,000.00)	9,658.01	-	9,658.01
State Sources								
State Grants	-	-	-	93,800.00	-	93,800.00	-	93,800.00
Other Revenues								
Miscellaneous	-	-	4,185,500.00	4,185,500.00	-	4,185,500.00	4,500,000.00	(314,500.00)
Insurance Proceeds	-	-	-	46,351.00	-	46,351.00	-	46,351.00
TOTAL REVENUES	<u>4,607.44</u>	<u>-</u>	<u>8,185,500.00</u>	<u>11,824,818.56</u>	<u>(4,008,817.80)</u>	<u>7,816,000.76</u>	<u>11,315,000.00</u>	<u>(3,498,999.24)</u>
EXPENDITURES								
Auxiliary Enterprise								
Salaries and Benefits	-	-	-	613,399.64	(1,485.68)	611,913.96	730,000.00	(118,086.04)
General Operating Expense	-	-	-	496,860.51	-	496,860.51	3,970,000.00	(3,473,139.49)
Supplies	-	-	-	664,537.78	-	664,537.78	130,000.00	534,537.78
Capital Outlay	-	-	511,277.73	951,542.71	-	951,542.71	5,200,000.00	(4,248,457.29)
Scholarships	-	-	-	786,644.70	7,116.38	793,761.08	900,000.00	(106,238.92)
Food Service	-	-	-	37,313.88	-	37,313.88	700,000.00	(662,686.12)
Books and Merchandise	-	-	-	420,959.26	(35,673.34)	385,285.92	700,000.00	(314,714.08)
Lease Expense	-	-	-	62,000.00	-	62,000.00	-	62,000.00
Debt Service	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Operating Transfer to:								
General Fund	-	-	-	-	-	-	-	-
Campus Housing Fund	-	-	(1,000,000.00)	(1,000,000.00)	-	(1,000,000.00)	-	(1,000,000.00)
Activity Fee Scholarship Fund	-	-	(1,500,000.00)	(1,500,000.00)	-	(1,500,000.00)	-	(1,500,000.00)
Trustee Discretionary Fund	-	-	-	2,500,000.00	-	2,500,000.00	-	2,500,000.00
CARES Act HEERF Grant Fund	-	-	(1,042,353.00)	(1,042,353.00)	-	(1,042,353.00)	-	(1,042,353.00)
Revenue Bonds Fund	-	-	-	321,978.75	-	321,978.75	321,979.00	(0.25)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>(3,031,075.27)</u>	<u>3,312,884.23</u>	<u>(30,042.64)</u>	<u>3,282,841.59</u>	<u>12,651,979.00</u>	<u>(9,369,137.41)</u>
Excess of Revenues Over (Under) Expenditures	4,607.44	-	11,216,575.27	8,511,934.33	(3,978,775.16)	4,533,159.17	(1,336,979.00)	5,870,138.17
Unencumbered Cash								
Beginning of Year	55,836.94	50,000.00	884,963.09	6,405,646.45	(100,492.41)	6,305,154.04	7,004,290.00	(699,135.96)
End of Year	<u>\$ 60,444.38</u>	<u>\$ 50,000.00</u>	<u>\$ 12,101,538.36</u>	<u>\$ 14,917,580.78</u>	<u>\$ (4,079,267.57)</u>	<u>\$ 10,838,313.21</u>	<u>\$ 5,667,311.00</u>	<u>\$ 5,171,002.21</u>

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Schedule of Revenues, Expenditures, and Changes

in Unencumbered Cash - Budget and Actual

Plant Funds

Revenue Bonds Fund (Regulatory Basis)

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

	Prior Year Budget Basis	Current Year				Variance Over (Under)
		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	
REVENUES						
Use of Money and Property						
Interest Income	\$ -	\$ 5,246.06	\$ -	\$ 5,246.06	\$ -	\$ 5,246.06
Operating Transfers from						
Housing Fund	213,457.81	215,725.76	-	215,725.76	318,594.00	(102,868.24)
Bookstore Fund	105,135.94	106,252.99	-	106,252.99	-	106,252.99
TOTAL REVENUES	318,593.75	327,224.81	-	327,224.81	318,594.00	8,630.81
EXPENDITURES						
Debt Service						
Bond Principal	291,604.99	265,000.00	-	265,000.00	265,000.00	-
Bond Interest	28,420.00	50,939.46	2,654.29	53,593.75	53,594.00	(0.25)
Debt Service Expense	-	-	-	-	-	-
TOTAL EXPENDITURES	320,024.99	315,939.46	2,654.29	318,593.75	318,594.00	(0.25)
Excess of Revenues and Transfers Over (Under) Expenditures	(1,431.24)	11,285.35	(2,654.29)	8,631.06	-	8,631.06
Unencumbered Cash						
Beginning of Year	390,063.17	373,425.25	15,206.68	388,631.93	-	388,631.93
End of Year	<u>\$ 388,631.93</u>	<u>\$ 384,710.60</u>	<u>\$ 12,552.39</u>	<u>\$ 397,262.99</u>	<u>\$ -</u>	<u>\$ 397,262.99</u>

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual

Plant Funds

Unexpended (Capital Outlay) Fund (Regulatory Basis)

For the Year Ended June 30, 2023

With Comparative Actual Amounts for the Year Ended June 30, 2022

	Prior Year Budget Basis	Current Year				Variance Over (Under)
		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	
REVENUES						
Local Sources						
Ad Valorem Tax	\$ 470,386.09	\$ 487,481.76	\$ -	\$ 487,481.76	\$ 519,902.00	\$ (32,420.24)
Motor Vehicle Tax	40,166.79	40,625.86	-	40,625.86	39,191.00	1,434.86
Recreational Vehicle Tax	-	720.80	-	720.80	713.00	7.80
16/20 M Vehicle Tax	-	2,376.60	-	2,376.60	-	2,376.60
Vehicle Rental Excise Tax	-	11.07	-	11.07	-	11.07
Delinquent Tax	7,659.47	6,406.60	-	6,406.60	3,456.00	2,950.60
Use of Money and Property						
Capital Lease Proceeds	-	4,175,000.00	-	4,175,000.00	-	4,175,000.00
Other Sources						
Donations	-	955,000.00	-	955,000.00	-	955,000.00
Miscellaneous	-	260,665.85	-	260,665.85	-	260,665.85
TOTAL REVENUES	518,212.35	5,928,288.54	-	5,928,288.54	563,262.00	5,365,026.54
EXPENDITURES						
Plant, Equipment and Facility						
Capital Outlay	74,285.81	5,559,087.45	-	5,559,087.45	743,434.00	4,815,653.45
Debt Service						
Bond Principal	240,000.00	250,000.00	-	250,000.00	250,000.00	-
Bond Interest	18,378.54	34,302.80	(24,819.44)	9,483.36	9,500.00	(16.64)
Adjustment for Qualifying Budget Credits					5,130,000.00	(5,130,000.00)
TOTAL EXPENDITURES	332,664.35	5,843,390.25	(24,819.44)	5,818,570.81	6,132,934.00	(314,363.19)
Excess of Revenues and Transfers Over (Under) Expenditures Unencumbered Cash						
Beginning of Year	740,434.06	925,982.06	-	925,982.06	926,758.00	(775.94)
End of Year	\$ 925,982.06	\$ 1,010,880.35	\$ 24,819.44	\$ 1,035,699.79	\$ 487,086.00	\$ 5,678,613.79

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Changes in Assets and Liabilities
 All Agency Funds - Primary Institution
 For the Year Ended June 30, 2023

ACCOUNT NAME	Primary Institution			BALANCE JUNE 30, 2023
	BALANCE JUNE 30, 2022	ADDITIONS	DEDUCTIONS	
AGENCY FUND				
School Projects Accounts				
Sales Tax	\$ 11,629.86	\$ 13,349.63	\$ 12,971.28	\$ 12,008.21
Scholarships	2,935.39	359,673.86	357,072.00	5,537.25
Total School Projects	14,565.25	373,023.49	370,043.28	17,545.46
Student Organization Accounts				
SIFE	403.05	200.00	-	603.05
Block & Bridle	705.38	-	-	705.38
Child Care Club	3,987.21	195.00	-	4,182.21
J.C. PHI THETA KAPPA	523.11	360.00	-	883.11
J.C. Student Senate	343.39	-	-	343.39
PHI THETA KAPPA	1,763.65	440.00	102.90	2,100.75
VICA	8,589.40	91,500.00	87,000.00	13,089.40
Geary Co. SIFE	1,686.04	-	-	1,686.04
Radio Club	762.84	-	111.11	651.73
Total Student Organizations	18,764.07	92,695.00	87,214.01	24,245.06
TOTAL AGENCY FUNDS	\$ 33,329.32	\$ 465,718.49	\$ 457,257.29	\$ 41,790.52
Assets				
Cash and Investments	\$ 33,329.32	\$ 465,718.49	\$ 457,257.29	\$ 41,790.52
TOTAL ASSETS	\$ 33,329.32	\$ 465,718.49	\$ 457,257.29	\$ 41,790.52
Liabilities				
Deposits Held For Others	\$ 33,329.32	\$ 465,718.49	\$ 457,257.29	\$ 41,790.52
TOTAL LIABILITIES	\$ 33,329.32	\$ 465,718.49	\$ 457,257.29	\$ 41,790.52

CLOUD COUNTY COMMUNITY COLLEGE
CONCORDIA, KANSAS

FEDERAL COMPLIANCE SECTION
For the Year Ended June 30, 2023

EIN NUMBER: 48-0732624
OPE ID NUMBER: 00190900
DUNS NUMBER: 21365291
UEI NUMBER: FNVFGRJUS8J4

COMPLIANCE ATTESTATION EXAMINATION
INCLUDING TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS

CONCORDIA, KANSAS
JUNCTION CITY, KANSAS

FEDERAL PELL GRANT PROGRAM (PELL) (84.063)
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT (FSEOG) (84.007)
FEDERAL DIRECT STUDENT LOAN PROGRAM (DIRECT LOAN) (84.268)
FEDERAL WORK-STUDY PROGRAM (FWS) (84.033)
EDUCATION STABILIZATION FUND – GOVERNOR’S EMERGENCY RELIEF (CARES) (84.425C)
EDUCATION STABILIZATION FUND – INSTITUTION (CARES) (84.425F)
STRENGTHENING INSTITUTIONS PROGRAM (CARES) (84.425M)
CORONAVIRUS RECOVERY FUNDS (21.027)

AUDITOR INFORMATION SHEET

CLOUD COUNTY COMMUNITY COLLEGE

2221 CAMPUS DRIVE
CONCORDIA, KANSAS 66701

EIN NUMBER: 48-0732624
OPE ID NUMBER: 00190900
DUNS NUMBER: 21365291
UEI NUMBER: FNVFGRJUS8J4

TELEPHONE: (785) 243-1435
FAX: (785) 243-1043

PRESIDENT: Amber Knoettgen
CONTACT PERSON & TITLE: Mary LaBarge, Director of Accounting Services
LEAD AUDITOR: Neil L. Phillips, CPA
EMAIL ADDRESS: nphillips@jgppa.com
LICENSE NUMBER & HOME STATE: 10957 KS
FIRM'S NAME & ADDRESS: JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants
1815 S. Santa Fe
PO Box 779
Chanute, Kansas 66720
FIRM'S FEDERAL ID NUMBER : 20-3906022
TELEPHONE: (620) 431-6342
FAX: (620) 431-0724

PROGRAMS EXAMINED:	PELL	84.063
	FSEOG	84.007
	DIRECT LOAN	84.268
	FWS	84.033
	EDUCATION STABILIZATION – Governor’s	84.425(C)
	EDUCATION STABILIZATION - Institutions	84.425(F)
	STRENGTHENING INSTITUTIONS	84.425(M)
	CORONAVIRUS RECOVERY FUNDS	21.027

For the Award Year that ended during the institution’s fiscal year, the percentage of:

Correspondence courses to total courses	NONE
Regular students enrolled in correspondence courses	NONE
Regular students that are incarcerated	NONE
Regular students enrolled based on ability to benefit	<.001%
For short term programs—	
Completion	N/A
Placement	N/A

The campuses/locations considered as part of this entity and covered or excluded by this examination are:

ALL LOCATIONS	> 50% OF PROGRAM OFFERED @ SITE	LOCATION ON ELIGIBILITY LETTER	NOTICE TO ED PRIOR TO OFFERING INSTRUCTION	DATE OPENED	DATE CLOSED	DATE OF CPA'S LAST VISIT	EXCLUSION REASON
Concordia, KS	Yes	Yes	Yes	1965	N/A	2023	N/A
Junction City, KS	Yes	Yes	Yes	1991	N/A	2023	N/A

Institution's Primary Accrediting Organization: North Central Association of Colleges and Schools

The College does not use a servicer.

Records for the accounting and administration of the SFA Programs are located at:

CLOUD COUNTY COMMUNITY COLLEGE
 2221 CAMPUS DRAIVE
 CONCORDIA, KANSAS 66901

For Close-Out Examination only:
 None

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2023

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Subrecipients	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Direct Programs:				
Student Financial Assistance Programs Cluster				
Federal Supplemental Education Opportunity	N/A	84.007	\$ -	\$ 61,461.00
Federal Supplemental Education Opportunity - Administration	N/A	84.007	-	4,097.40
		Total 84.007	-	65,558.40
Federal College Work-study	N/A	84.033	-	55,971.00
Federal College Work-study - Administration	N/A	84.033	-	2,798.55
		Total 84.033	-	58,769.55
Federal Pell Grant	N/A	84.063	-	1,811,011.00
Federal Pell Grant Administration	N/A	84.063	-	2,320.00
		Total 84.063	-	1,813,331.00
Federal Direct Loan	N/A	84.268	(1) -	809,181.00
			-	2,746,839.95
TRIO Cluster				
TRIO - Student Support Services	N/A	84.042	-	269,319.73
COVID-19 Education Stabilization Fund - Institutional				
COVID-19 Education Stabilization Fund - Strengthening Institutions	N/A	84.425F	-	1,034,353.00
Passed through the Kansas Board of Regents				
COVID-19 Education Stabilization Fund - Governor's Emergency Relief	N/A	84.425C	-	5,575.02
		Total 84.425	-	1,087,084.64
Passed through the State of Kansas Department of Education:				
Adult Basic Education Program	FY22- ABE	84.002	-	71,265.00
Passed through the Kansas Board of Regents				
Carl Perkins Vocational Education Grants:				
Career and Technical Education	LEA#JO803	84.048	-	72,850.00
Career and Technical Education - Incentive	LEA#JO803	84.048	-	8,000.00
		Total 84.048	-	80,850.00
Total U.S. Department of Education			-	4,255,359.32

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2023

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Subrecipients	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed through the State Department of Education				
Child and Adult Care Food Program	LEA#JO803	10.558	\$ -	\$ 7,189.37
Total U.S. Department of Agriculture			-	7,189.37
<u>U.S. DEPARTMENT OF THE TREASURY</u>				
Passed through Kansas Department of Commerce				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	FY23-CTC-CLD	21.027	-	4,000,000.00
Total U.S. Department of Treasury			-	4,000,000.00
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through Child Care Aware of Kansas				
Child Care and Development Block Grant	0000108	93.575	-	96,268.64
Total U.S. Department of Health and Human Services			-	96,268.64
FEDERAL ASSISTANCE TOTALS			\$ -	\$ 8,358,817.33

NOTE A:

This schedule has been prepared in accordance with accounting principles generally accepted in the United States of America. Revenues are recorded when earned. Expenditures are recorded when goods or services are received.

NOTE B:

Cloud County Community College has not elected to use the 10% de minimis cost rate, as it does not qualify.

(1) These are subsidized and unsubsidized loans to students and parents at the College and are not included in the College's revenues and expenditures.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

Board of Trustees
Cloud County Community College
Concordia, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Cloud County Community College, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Cloud County Community College's basic financial statements and have issued our report thereon dated January 12, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Cloud County Community College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cloud County Community College's internal control. Accordingly, we do not express an opinion on the effectiveness of the Cloud County Community College's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Cloud County Community College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 12, 2024

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
Cloud County Community College
Concordia, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cloud County Community College's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Cloud County Community College's major federal programs for the year ended June 30, 2023. Cloud County Community College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Cloud County Community College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cloud County Community College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Cloud County Community College's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Cloud County Community College's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cloud County Community College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion,

forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cloud County Community College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cloud County Community College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Cloud County Community College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Cloud County Community College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 12, 2024

CLOUD COUNTY COMMUNITY COLLEGE
Concordia, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

The auditor's report expresses an unmodified opinion on the basic financial statements of Cloud County Community College.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	_____ <u>X</u> _____	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None Reported

The auditor's report on compliance for the major federal award programs for Cloud County Community College expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	_____ <u>X</u> _____	No
--	-------	-----	----------------------	----

Identification of major programs:

U.S. DEPARTMENT OF EDUCATION

- Student Financial Aid Cluster
 - Federal Pell Grant Program – CFDA No. 84.063
 - Federal Supplemental Educational Opportunity Grant – CFDA No. 84.007
 - Federal Work-Study Program – CFDA No. 84.033
 - Federal Direct Student Loan Program – CFDA No. 84.268
 - Education Stabilization Fund – Governor's Relief – CFDA No. 84.425(C)
 - Education Stabilization Fund – Institutional – CFDA No. 84.425(F)
 - Strengthening Institutions Program – CFDA No. 84.425(M)

U.S. DEPARTMENT OF TREASURY

- Coronavirus State and Local Recovery Funds – CFDA No. 21.027

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____ <u>X</u> _____	Yes	_____	No
--	----------------------	-----	-------	----

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

CLOUD COUNTY COMMUNITY COLLEGE
Concordia, Kansas

Schedule of Resolution of Prior Year's Findings and Questioned Costs
For the Year Ended June 30, 2023

None

Memorandum

To: Board of Trustees

From: Caesar Wood, Vice President for Administrative Services

CC: Amber Knoettgen, President

Date: 2/26/2024

Re: Approval of Instructional Technology and Equipment in the Technical Education and Innovation Center

Cloud County Community College intends to purchase instructional technology and equipment needed in the classrooms, which will be used for instructional purposes in the Technical Education and Innovation Center. This equipment purchase will include 8 touchscreens, 8 conference camera systems and 8 sound bar systems, included with the mounting devices needed to install into the facility. The purchase will also include the racks and cable needed to connect the devices to the instructor workstations.

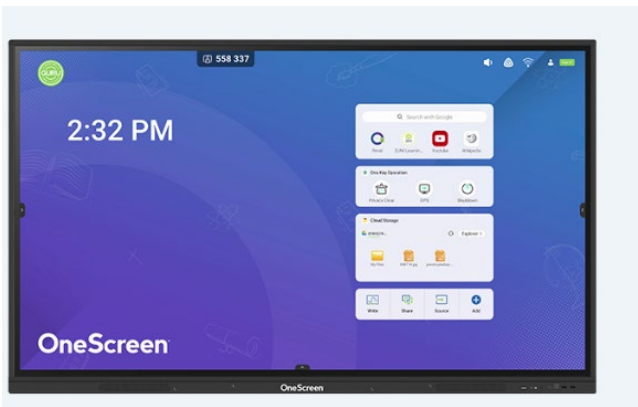
In addition, each classroom will have an instructor workstation, similar to the look on the main campus so we are consistent with all of the technology in all classrooms.

Equipment	Quantity	Costs
Instructor workstations	8	\$28,921.44
Touchscreens, conference cameras, and sound boards	8	\$57,901.44
Includes accessories, cables, and devices to install in the facility.	Total	\$86,822.88

Although the total purchase price is greater than \$25,000, this equipment will be purchased using the State of Kansas participating state contract number 40403. The use of state contracts or other purchasing cooperative networks allows the College to purchase products from vendors who have already undergone a competitive bid process and to take advantage of the product pricing achieved through this competitive bid process without the College administering the bid (Reference K.S.A. 75-3739(i)).

RECOMMENDED ACTION: Approve the purchase from CDW-G in the amount of \$86,822.88 and authorize payment from Fund 63 – Building Fund.

Touchscreens and conference cameras



Soundbar system and workstations



Memorandum

To: Board of Trustees

From: Caesar Wood, Vice President for Administrative Services

CC: Amber Knoettgen, President

Date: 2/26/2024

Re: Approval of the Digital Sign on Highway 81 and Lincoln Drive

Cloud County Community College intends to purchase and build a digital sign on college-owned land at 2420 Lincoln Drive, which is adjacent to Highway 81. The college is partnering with North Central Kansas Medical Center on the digital sign, which will be used to market and advertise information for both entities. In addition, the digital sign will provide wayfinding for both NCK Medical Center and the College.

The City of Concordia’s Planning Commission, the Board of Zoning Appeals, and the City Commission all approved the digital billboard as of August 16, 2023. The approval of the zoning change and digital sign permit allows the college to build the proposed sign at the designated location (see below). KDOT approved the construction of the sign on the college-owned land along HWY 81 on February 22, 2024. The sign will stand approximately 45 feet tall (see rendering attached in board book) and will face the traffic from the North/South direction.

If approved, Cloud County Community College and North Central Kansas Medical Center will sign a Memorandum of Understanding (MOU) to split the costs of this digital sign. NCKMC will pay the college \$28,312.84 annually for a term of 5-years with a total payment of \$141,564.20 as part of the MOU agreement.

This bid was advertised on the College website, and The Advertiser on November 1, 2023. The sealed bids were opened Monday, November 27, 2023, at 3:30 p.m. The bids have been confirmed and are still valid.

<u>Vendor</u>	<u>Bid</u>
<u>Mega LED Technology</u> <u>2601 Pinewood Drive</u> <u>Grand Prairie, TX 75051</u>	<u>\$283,128.40</u>
<u>Apple One Media</u> <u>1828 M Street, Belleville, KS 66935</u>	<u>\$318,391.00</u>
<u>Schurle Signs, Inc</u> <u>P.O. Box 514</u> <u>Lawrence, KS 66044</u>	<u>\$492,475.13</u>

RECOMMENDED ACTION: Approve the bid from Mega LED Technology in the amount of \$283,128.40 and authorize payment from Fund 63-Building Fund.



Memorandum

To: Board of Trustees

From: Caesar Wood, Vice President for Administrative Services

CC: Amber Knoettgen, President

Date: 02/26/2024

Re: MOU approval with North Central Kansas Medical Center for a Digital Sign

Cloud County Community College intends to construct and build a digital sign on college-owned property at 2420 Lincoln Drive in Concordia, KS. Cloud County Community College and North Central Kansas Medical Center will share in the operation and expense of the new digital sign.

The digital sign will be used to market and advertise college information to help with student enrollment and advertisement for all college events. In addition, the college is partnering with North Central Kansas Medical Center, which will use the sign to display medical information and share vital hospital news with the local community.

Upon board approval, Cloud County Community College and North Central Kansas Medical Center will sign a Memorandum of Understanding (MOU) to split the cost of this digital sign. A copy of the MOU has been provided in the packet for the board of trustees to review.

RECOMMENDED ACTION: Approve the MOU with North Central Kansas Medical Center for shared costs of the digital sign, with a term of five-years, in the amount of \$141,564.20.

Concordia, KS



- Legend**
- Major Highway
 - USH1
 - State Highway
 - E911 Road
 - E911 Address Point
 - Parcel
 - Parcel Number/Acres
 - Corporate Limit
 - Section
 - County Boundary

270.0 0 135.00 270.0 Feet

1 in. = 135ft.

This Cadastral Map is for informational purposes only. It does not purport to represent a property boundary survey of the parcels shown and shall not be used for conveyances or the establishment of property boundaries.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

Notes
 f'o.b.c. rev-e4. far-
 //