

Board of Trustees Meeting

Monday, January 27, 2025 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 January 27, 2025 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. 2023-2024 Audit - Emily Franks with Jarred, Gilmore, and Phillips P.A.

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

ITEM TYPE: Decision

COMMENT:

A. Approval of Minutes of the December 16, 2024 meeting. The minutes of the regular meeting of December 16, 2024 are enclosed.

B. Treasurer's Report. The Treasurer's Report as of December 31, 2024 shows a balance of \$5,850,695.35 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) Director of Campus Facilities**
- 2) Director of Adult Education - if available**

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. Vice President for Academic Affairs**
- C. Vice President for Administrative Services**
- D. Vice President for Student Services**

8. **ITEM NO:** 8
AGENDA ITEM: Discussion Items
ITEM TYPE: Discussion
COMMENT:

A. Policy F12 - Weapons

9. **ITEM NO:** 9
AGENDA ITEM: Action Items
ITEM TYPE: Decision
COMMENT:

A. Approve the 2023-2024 Audit. Emily Frank with Jarred, Gilmore and Phillips, P.A. presented the 2023-2024 Audit for discussion. The audit is brought to this meeting for acceptance.

RECOMMENDED ACTION: Accept the 2023-2024 Audit.

B. Waiver of Policies on Alcohol on Campus. The Cloud County Community College Foundation will be having the Foundation Scholarship Auction in Arley Bryant Gymnasium on Saturday, April 12th, 2025. K.S.A. 41-719 allows the Board of Trustees of a community college to exempt the consumption of alcoholic liquor on campus in accordance with policies adopted by such board. The Administration requests Policies C7 and E4 be waived to allow alcohol in Arley Bryant Gymnasium on April 11th, 12th and 13th, 2025 for the Cloud County Community College Foundation Scholarship Auction on April 12th.

RECOMMENDED ACTION: Waive Policies C7 and E4 to allow the consumption of alcoholic liquor in Arley Bryant Gymnasium at Cloud County Community College on April 11th, 12th and 13th, 2025 for the Cloud County Community College Foundation Scholarship Auction on April 12th.

10. **ITEM NO:** 10
AGENDA ITEM: 2025 Board Organizational Meeting
ITEM TYPE: Decision

COMMENT:

- A. Election of Officers
 - 1) Chairman
 - 2) Vice-Chairman
 - 3) Clerk-Secretary
 - 4) Treasurer

- B. Designation of Law Firm

- C. Designation of Depository

- D. Committee Appointments
 - 1) Delegate to KACCT
 - 2) Representative to KASB Advocacy

Network

- 3) Representative to CloudCorp Board of

Directors

- 4) CCCC Foundation
- 5) Board Committees/College Committees
 - a. Audit/Finance
 - b. President's Evaluation/BOT Award
 - c. Benefits
 - d. Negotiating Team

E. Set Day, Time, and Place of Board

Meetings. The Board of Trustees has been meeting on the fourth Monday of every month at 5:00 pm in Room 257 of the President's Addition for the Regular Board meetings. The fourth Monday of May would fall on the 26th which is Memorial Day, the fourth Monday of November will fall on November 24th which is right before Thanksgiving break, and the fourth Monday of December would fall on the 22nd which is during Christmas break. The Administration requests moving the regular Board meeting to May 19th, November 17th, and to December 15th.

RECOMMENDED ACTION: Continue to set the fourth Monday of the month at 5:00 pm in Room 257 of the President's Addition as the regular monthly meeting time except for the May, November, and December meetings which will occur on May 19th, November

17th, and December 15th.

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

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

Board of Trustees
Cloud County Community College

January 27, 2025

MISSION

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

**Cloud County Community College
Board of Trustees
January 27, 2025**

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AGENDA ITEM: Call to Order – 5:00 pm

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**Cloud County Community College
Board of Trustees
January 27, 2025**

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ITEM TYPE:

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**Cloud County Community College
Board of Trustees
January 27, 2025**

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ITEM TYPE: Decision

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- B. Treasurer’s Report.** The Treasurer’s Report as of **December 31, 2024** shows a balance of **\$5,850,695.35** 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) Director of Campus Facilities
 - 2) Director of Adult Education – if available

RECOMMENDED ACTION:

Approve the items included in the Consent Agenda as presented.

**Cloud County Community College
Board of Trustees
January 27, 2025**

ITEM NO. **7**

AGENDA ITEM: Reports

ITEM TYPE: Information

COMMENT:

- A. President's Message**

- B. Vice President for Academic Affairs**

- C. Vice President for Administrative Services**

- D. Vice President for Student Services**

**Cloud County Community College
Board of Trustees
January 27, 2025**

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AGENDA ITEM: Discussion Items
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**Cloud County Community College
Board of Trustees
January 27, 2025**

ITEM NO: **10**

AGENDA ITEM: 2025 Board Organizational Meeting

ITEM TYPE: Decision

COMMENT:

A. Election of Officers

- 1) Chairman
- 2) Vice-Chairman
- 3) Clerk-Secretary
- 4) Treasurer

B. Designation of Law Firm

C. Designation of Depository

D. Committee Appointments

- 1) Delegate to KACCT
- 2) Representative to KASB Advocacy Network
- 3) Representative to CloudCorp Board of Directors
- 4) CCCC Foundation
- 5) Board Committees/College Committees
 - a. Audit/Finance
 - b. President's Evaluation/BOT Awards
 - c. Benefits
 - d. Negotiating Team

E. Set Day, Time, and Place of Board Meetings. The Board of Trustees has been meeting on the fourth Monday of every month at 5:00 pm in Room 257 of the President's Addition for the Regular Board meetings. The fourth Monday of May would fall on the 26th which is Memorial Day, the fourth Monday of November will fall on November 24th which is right before Thanksgiving break, and the fourth Monday of December would fall on the 22nd which is during Christmas break. The Administration requests moving the regular Board meeting to May 19th, November 17th, and to December 15th.

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**Cloud County Community College
Board of Trustees
January 27, 2025**

ITEM NO: **11**
AGENDA ITEM: Executive Session
ITEM TYPE: Executive Session
COMMENT:

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

Cloud County Community College
BOARD OF TRUSTEES
AGENDA for January 27, 2025

Meeting Place: Room 257 in the President's Addition

Time: 5:00 PM

- I. Call to Order
- II. Pledge of Allegiance
- III. Adopt the Agenda
- IV. Guest's Comments
- V. Introductions and Highlights
 - A. 2023-2024 Audit – Emily Franks with Jarred, Gilmore, and Phillips P.A.
- VI. Consent Agenda
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- VII. Reports
 - A. President's Message – Amber Knoettgen
 - B. Vice President for Academic Affairs – Dr. Brandon Galm
 - C. Vice President for Administrative Services – Caesar Wood
 - D. Vice President for Student Services – Brandt Hutchinson
- VIII. Discussion Items
- IX. Action Items
 - A. Approve the 2023-2024 Audit
 - B. Waiver of Policies on Alcohol on Campus – Foundation Scholarship Auction
- X. 2025 Board Organizational Meeting
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MISSION STATEMENT

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- E. Set Day, Time, and Place of Board Meetings
- XI. Executive Session
- XII. Adjournment

Next Meeting: February 24, 2025

MISSION STATEMENT

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Amended Page

Cloud County Community College

BOARD OF TRUSTEES

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MISSION STATEMENT

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**CLOUD COUNTY
COMMUNITY COLLEGE**
Concordia, Kansas

Independent Auditor's Report and
Financial Statements with
Supplementary Information

For the Year Ended June 30, 2024

CLOUD COUNTY COMMUNITY COLLEGE
Concordia, Kansas

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CLOUD COUNTY COMMUNITY COLLEGE
Concordia, Kansas

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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, 2024, with selected comparative information for the year ended June 30, 2023. 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, 2024, shows total assets exceeded its liabilities by \$29,933,878 as compared to \$29,884,122 in 2023. Of this amount, \$6,460,295 is classified as unrestricted net position as compared to \$18,400,091 in 2023. The unrestricted net position may be used to meet the College's ongoing obligations and decreased by \$11,939,796 in fiscal year 2024. This decrease is due to funding that was received in 2023 and paid out in 2024 for the new Technical Education and Innovation Center that was completed in August 2024. The Cash and fund balances remained strong, and the College did have a slight increase in credit hour enrollment in 2024.

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, 2024. 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).

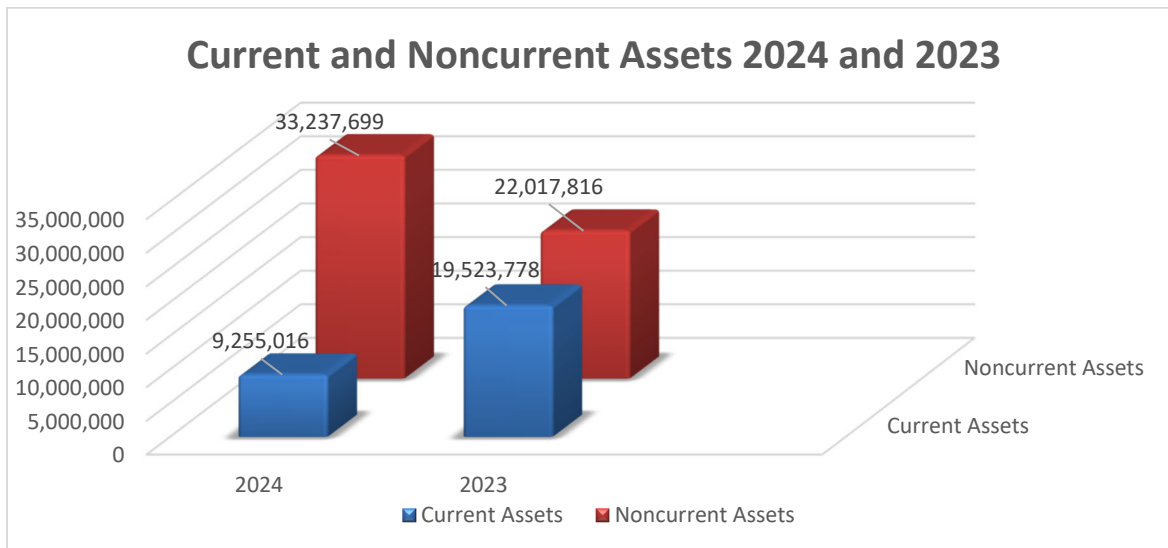
The assets and liabilities are categorized between current and noncurrent. The difference is that current assets and current liabilities become receivable or payable within the normal 12-month accounting cycle, whereas noncurrent assets and liabilities become receivable or payable after

12 months. The Governmental Accounting Standards Board implemented Statement No. 96 – accounting for subscription-based information technology arrangements that 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 2024 to 2023

	2024	% Total 2024	2023	% Total 2023
Current Assets	\$ 9,255,016	22.00%	\$19,523,778	47.00%
Non-Current Assets	\$33,237,699	78.00%	\$22,017,816	53.00%
Total Assets	\$42,492,715	100.00%	\$41,541,594	100.00%
Deferred Outflows	\$521,516		\$585,919	

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 2024 were \$9,255,016 compared to \$19,523,778 in 2023. This reflects a decrease in current assets from 2023 to 2024 of \$10,268,762. This decrease in cash is due to the construction of the Technical Education and Innovation Center. Noncurrent assets increased from \$22,017,816 to \$33,237,699 as a result of adding the Technical Education building to the value of 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 \$42,492,715 in total assets, approximately 22% are in current assets. Noncurrent assets represent 78% of total assets. Total assets increased by \$951,121 in 2024.

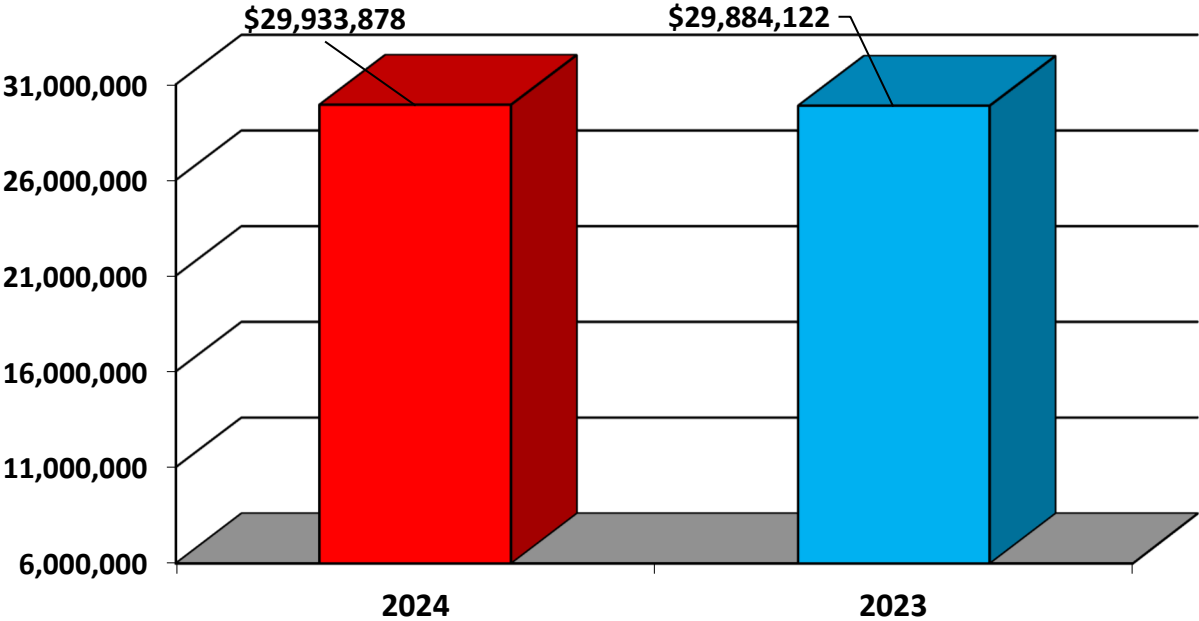
Comparison of Liabilities – Fiscal Year 2024 to 2023

	2024	% Total 2024	2023	% Total 2023
Current Liabilities	\$ 3,513,988	29.02%	\$ 1,685,827	14.97%
Non-Current Liabilities	\$ 8,593,753	70.98%	\$ 9,577,480	85.03%
Total Liabilities	\$ 12,107,741	100.00%	\$ 11,263,307	100.00%
Deferred Inflows	\$ 972,612		\$ 980,085	

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, and lease and subscription liability. Current liabilities increased by \$1,828,161 in 2024 largely due to the final payments due at year end for the Technical Education and Innovation Center and the current payment for the certificates of participation. 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 stable at 2.63 to 1.

Net Position for 2024 Compared to 2023

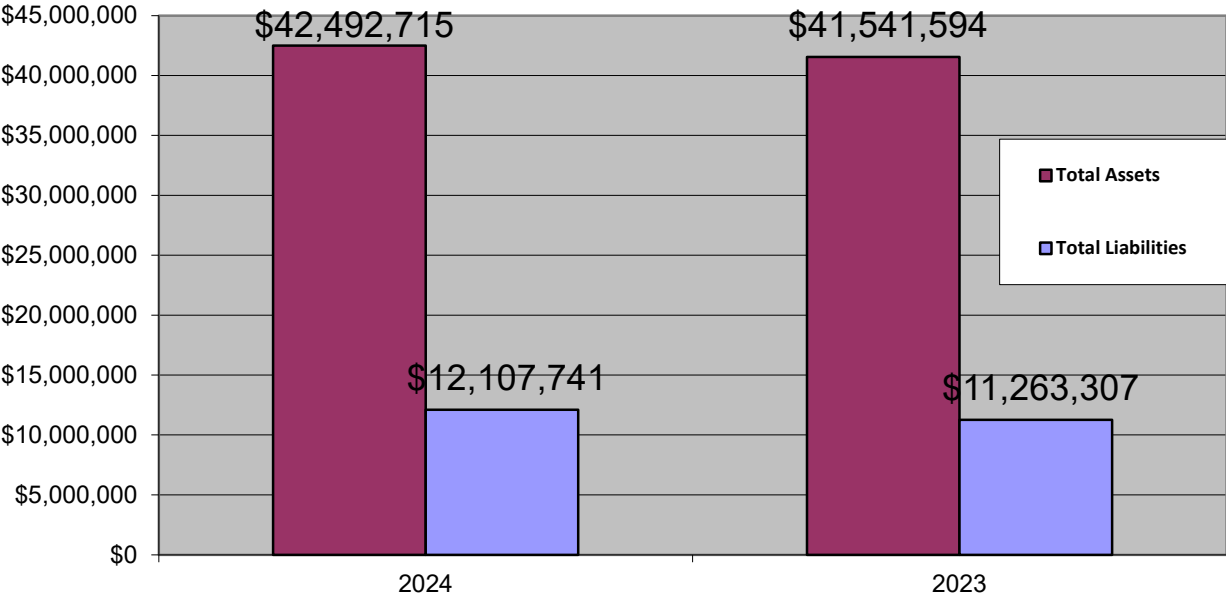
Net Position is presented in three major categories. The first is invested in capital assets, net of related debt, which represents the College’s equity in its property, plant, and equipment. The second is restricted and the third is unrestricted. Net position increased during the current fiscal year from \$29,884,122 to \$29,933,878 for a total increase of \$49,756.



Comparison of Assets to Liabilities

In 2024 total assets increased by \$951,121 while total liabilities increased by \$844,434. This represents a 2.3% increase in total assets compared to a 7.5% increase in total liabilities.

2024 & 2023 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 \$64,403 from 2023 to a total of \$521,516 and the Pension Related Deferred Inflows decreased by \$7,473 from 2023 to a total of \$972,612. 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, 2024. 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.

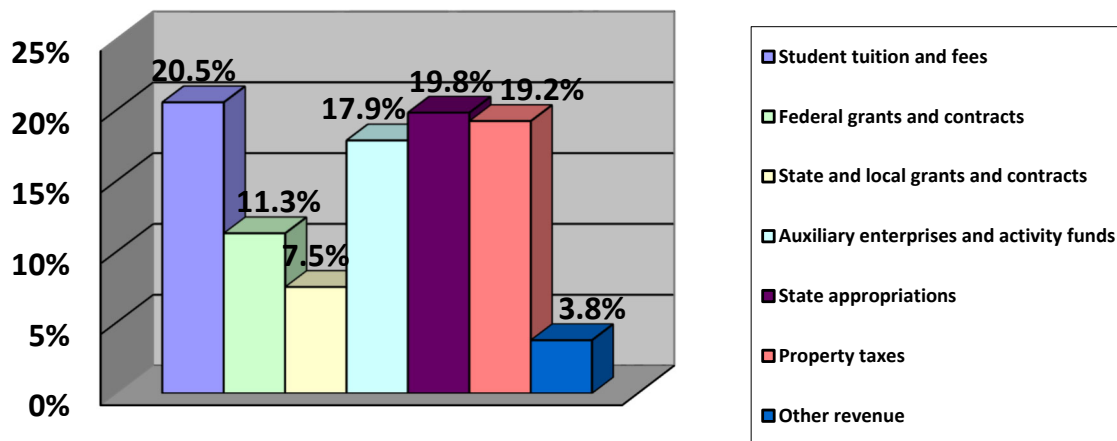
Revenue

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.

	2024	% Total 2024	2023	% Total 2023
Student tuition and fees	\$4,387,011	20.54%	\$3,166,086	10.58%
Federal grants and contracts	\$2,412,947	11.30%	\$7,441,045	24.86%
State and local grants and contracts	\$1,603,887	7.51%	\$1,162,992	3.88%
Auxiliary enterprises and activity funds	\$3,812,394	17.85%	\$7,754,865	25.90%
State appropriations	\$4,231,683	19.82%	\$4,428,208	14.79%
Property taxes	\$4,104,328	19.22%	\$3,967,663	13.25%
Other revenue	\$801,981	3.76%	\$2,015,946	6.73%
Total revenue	\$21,354,231	100.00%	\$29,936,804	100.00%

2024 Total Revenue Sources by Percentage

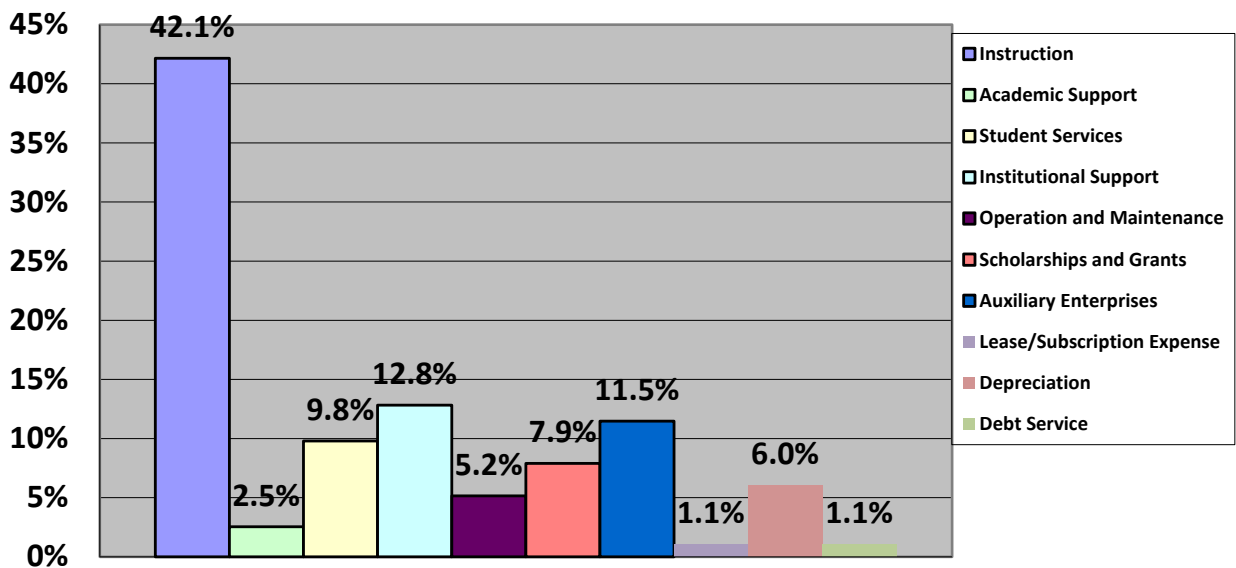


Expenditures

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 2024 and 2023 and expenses by percentage:

	2024	% Total 2024	2023	% Total 2023
Instruction	\$8,979,566	42.15%	\$7,884,279	40.03%
Academic Support	\$541,044	2.54%	\$641,722	3.26%
Student Services	\$2,085,698	9.79%	\$1,901,932	9.66%
Institutional Services	\$2,730,801	12.82%	\$2,439,345	12.38%
Operations and Maintenance	\$1,098,240	5.15%	\$526,635	2.67%
Scholarships and Grants	\$1,683,891	7.90%	\$1,301,058	6.61%
Auxiliary Enterprises	\$2,444,692	11.48%	\$2,812,876	14.28%
Lease/Subscription Expense	\$224,042	1.05%	\$679,435	3.45%
Depreciation	\$1,288,204	6.05%	\$1,167,138	5.93%
Debt Service	228,298	1.07%	341,676	1.73%
Total	21,304,475	100.00%	19,696,095	100.00%

2024 Total Expense by Percentage

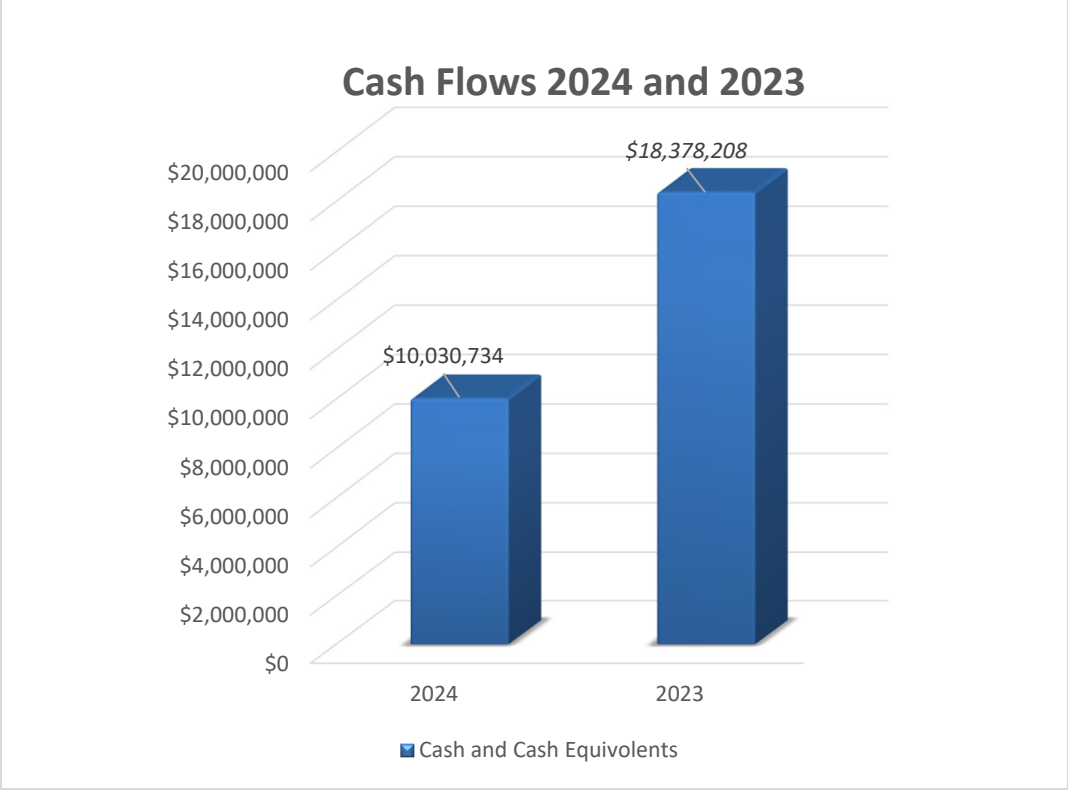


Statement of Cash Flows

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

	2024	2023
Net Cash Provided (used) by:		
Operating Activities	\$ (5,626,256)	\$ (2,503,242)
Noncapital financing activities	\$ 10,151,094	\$ 10,206,882
Capital financing activities	\$ (13,495,951)	\$ (2,805,392)
Investing activities	\$ 623,640	\$ 682,609
Net Change in Cash	\$ (8,347,474)	\$ 5,580,857
Cash Beginning of Year	\$ 18,378,208	\$ 12,797,351
Cash End of Year	\$ 10,030,734	\$ 18,378,208



Summary of Overall Performance and Economic Outlook

Cloud County Community College remains strong financially with net position increasing in fiscal year 2024 by \$49,756 to a total of \$29,933,878. The highlight of 2024 was the grand opening of the Technical Education and Innovation Center that was held in August. This 35,000 square foot \$17 million state-of-the-art facility houses Nursing, Renewable Energy, and Agriculture and Industrial Technology, which includes welding and CDL. The Center includes those programs that are critical in need and high demand areas of study. The College's decrease in cash reserves is primarily due to the construction project. Total operating and non-operating revenues were \$21,354,231 while operating expenses were \$21,304,475. Current assets exceeded current liabilities by \$5,741,028.

For the second straight year, the College has experienced a slight increase in enrollment. Fiscal year 2023 and 2024 enrollment numbers are encouraging but are still not back to pre-Covid. State Aid from the State of Kansas is also expected to remain stable for the next fiscal year. 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 Audit of the Financial Statements

Opinion

We have audited the financial statements of Cloud County Community College, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of Cloud County Community College, as of June 30, 2024, and the respective 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards). 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 the 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 the 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 GAAS 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 GAAS 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 the 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 the 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-viii and 32 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 GAAS, 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 opinions 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 33 to 52, 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 are required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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 statements. The 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 GAAS. In our opinion, the supplementary information and 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, Kansas as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated January 12, 2024 which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 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 Cloud County Community College's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 12, 2024

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Statement of Net Position

June 30, 2024

	Primary Institution	Component Unit - Foundation
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 8,911,440.13	\$ 714,541.65
Accounts Receivable, Net	258,994.22	27,670.36
Promises to Give, Due within One Year	-	23,587.80
Inventories	84,581.88	-
Investments	-	8,619,961.90
Total Current Assets	<u>9,255,016.23</u>	<u>9,385,761.71</u>
Noncurrent Assets		
Cash and Cash Equivalents	1,119,294.21	-
Accounts Receivable, Net	21,388.00	-
Promises to Give, Due in More Than One Year	-	289,529.12
Cash Value of Life Insurance	-	1,706.17
Capital Assets, Net of Accumulated Depreciation	29,490,180.57	20,131.72
Lease Assets, Net of Accumulated Amortization	1,108,236.96	-
Subscription Assets, Net of Accumulated Amortization	1,498,599.36	-
Total Noncurrent Assets	<u>33,237,699.10</u>	<u>311,367.01</u>
TOTAL ASSETS	<u>42,492,715.33</u>	<u>9,697,128.72</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension Related Deferred Outflows	<u>521,516.00</u>	<u>-</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	2,136,655.95	909.80
Accrued Wages	101,372.03	-
Accrued Interest	35,334.22	-
Deferred Revenue	158,201.00	-
Compensated Absences, Due within One Year	137,175.80	-
Deposits Held in Custody for Others	31,029.85	-
Lease Liability, Due within One Year	160,436.75	-
Subscription Liability, Due within One Year	243,782.07	-
Financing Lease Payable, Due within One Year	510,000.00	-
Total Current Liabilities	<u>3,513,987.67</u>	<u>909.80</u>
Noncurrent Liabilities		
OPEB Obligations	706,126.00	-
Compensated Absences, Due in More Than One Year	178,412.90	-
Lease Liability, Due in More Than One Year	1,019,218.82	-
Subscription Liability, Due in More Than One Year	1,244,995.72	-
Financing Lease Payable, Due in More Than One Year	5,445,000.00	-
Total Noncurrent Liabilities	<u>8,593,753.44</u>	<u>-</u>
TOTAL LIABILITIES	<u>12,107,741.11</u>	<u>909.80</u>
DEFERRED INFLOWS OF RESOURCES		
Pension Related Deferred Inflows	<u>972,612.00</u>	<u>-</u>
NET POSITION		
Investment in Capital Assets, Net of Related Debt	23,473,583.53	-
Restricted Net Position		
Restricted Net Position - Expendable	-	758,893.71
Restricted Net Position - Nonexpendable	-	7,332,415.55
Unrestricted Net Position	6,460,294.69	1,604,909.66
TOTAL NET POSITION	<u>\$ 29,933,878.22</u>	<u>\$ 9,696,218.92</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, 2024

	Primary Institution	Component Unit - Foundation
REVENUES		
Operating Revenues		
Student Tuition and Fees, (net of scholarship discounts and allowances of \$554,162.08)	\$ 4,387,010.78	\$ -
Federal Grants and Contracts	597,864.48	-
State Grants and Contracts	1,603,886.50	-
Sales and Services of Auxiliary Enterprises (net of scholarship discounts and allowances of \$875,244.19)	1,661,385.85	-
Activity Fund Revenues	2,151,007.83	-
Miscellaneous Operating Income	175,177.93	-
Total Operating Revenues	<u>10,576,333.37</u>	<u>-</u>
EXPENSES		
Operating Expenses		
Educational and General		
Instruction	8,979,565.80	153,994.76
Academic Support	541,043.79	-
Student Services	2,085,698.22	-
Institutional Support	2,730,800.56	-
Operation and Maintenance	1,098,239.53	-
Scholarships, Grants and Awards	1,683,890.57	485,671.76
Fundraising	-	198,055.26
Auxiliary Enterprises	2,444,692.46	-
Activity Fund Expenses	-	553,587.13
Lease Expense	203,175.62	-
Subscription Expense	20,866.31	-
Depreciation Expense	1,288,203.94	-
Total Operating Expenses	<u>21,076,176.80</u>	<u>1,391,308.91</u>
Operating Income (Loss)	<u>(10,499,843.43)</u>	<u>(1,391,308.91)</u>
Nonoperating Revenues (Expenses)		
State Appropriations	4,231,683.00	-
County Appropriations	4,104,328.40	-
Federal Pell Grants	1,815,083.00	-
Gifts and Contributions	-	1,120,074.21
Investment Income	623,639.59	857,993.63
Debt Service	(228,298.00)	-
Gain (Loss) on Sale of Asset	3,163.87	-
Net Operating Revenues (Expenses)	<u>10,549,599.86</u>	<u>1,978,067.84</u>
Increase (Decrease) in Net Position	49,756.43	586,758.93
Net Position - Beginning of Year	<u>29,884,121.79</u>	<u>9,109,459.99</u>
Net Position - End of Year	<u>\$ 29,933,878.22</u>	<u>\$ 9,696,218.92</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, 2024

	Primary Institution	Component Unit - Foundation
CASH FLOWS FROM OPERATING ACTIVITIES		
Student Tuition and Fees	\$ 6,430,594.58	\$ -
Federal Grants and Contracts	597,864.48	-
State Grants and Contracts	1,603,886.50	-
Sales and Services of Auxiliary Enterprises	1,661,385.85	-
Activity Fund Revenues	2,151,007.83	-
Miscellaneous Income	175,177.93	-
Payments on Behalf of Employees	(9,843,805.95)	-
Payments for Supplies and Materials	(1,448,885.33)	-
Payments for Lease Expense	(233,019.00)	-
Payments for Other Expenses	(6,720,463.36)	(1,233,141.24)
Net cash provided by (used in) operating activities	<u>(5,626,256.47)</u>	<u>(1,233,141.24)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State Appropriations	4,231,683.00	-
County Appropriations	4,104,328.40	-
Federal Pell Grant	1,815,083.00	-
Federal Direct Loans	753,416.00	-
Federal Direct Loans Payments	(753,416.00)	-
Gifts and Contributions	-	982,771.81
Net cash provided by (used in) noncapital financing activities	<u>10,151,094.40</u>	<u>982,771.81</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES		
Payments for Purchase of Capital Assets	(13,010,024.43)	(1,448.00)
Proceeds from the Sale of Assets	19,409.00	-
Interest Paid on Long Term Debt	(230,335.61)	-
Principal Payments on Debt	(275,000.00)	-
Net cash provided by (used in) capital financing activities	<u>(13,495,951.04)</u>	<u>(1,448.00)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Earned on Investments	623,639.59	391,329.03
Proceeds from the Sales and Maturities of Investments	-	7,169,788.10
Purchase of Investments	-	(7,125,786.33)
Net cash provided by (used in) investing activities	<u>623,639.59</u>	<u>435,330.80</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(8,347,473.52)	183,513.37
Cash and Cash Equivalents, Beginning of Year	<u>18,378,207.86</u>	<u>531,028.28</u>
Cash and Cash Equivalents, End of Year	<u>\$ 10,030,734.34</u>	<u>\$ 714,541.65</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, 2024

	Primary Institution	Component Unit - Foundation
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (10,499,843.43)	\$ (1,391,308.91)
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities:		
Depreciation Expense	1,288,203.94	3,532.06
Amortization of Lease Assets	179,042.79	-
Amortization of Subscription Assets	259,442.80	-
Non Cash Expenditures	-	156,090.81
(Increase) Decrease in Receivables	2,034,835.80	-
(Increase) Decrease in Inventory	2,179.26	-
(Increase) Decrease in Pension Related Deferred Outflows	64,403.00	-
Increase (Decrease) in Accounts Payable	1,635,137.55	(1,455.20)
Increase (Decrease) in Accrued Wages	845.64	-
Increase (Decrease) in Deferred Revenue	8,748.00	-
Increase (Decrease) in Compensated Absences	(8,425.49)	-
Increase (Decrease) in Deposits Held for Others	(10,760.67)	-
Increase (Decrease) in OPEB Obligations	(125,130.00)	-
Increase (Decrease) in Lease Liabilities	(208,886.17)	-
Increase (Decrease) in Subscription Liabilities	(238,576.49)	-
Increase (Decrease) in Pension Deferred Inflows	(7,473.00)	-
Net cash provided by (used in) operating activities	<u>\$ (5,626,256.47)</u>	<u>\$ (1,233,141.24)</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION		
Cash and Cash Equivalents classified as current assets	\$ 8,911,440.13	\$ 714,541.65
Cash and Cash Equivalents classified as non-current assets	1,119,294.21	-
Total Cash and Cash Equivalents	<u>\$ 10,030,734.34</u>	<u>\$ 714,541.65</u>

Supplementary Information

Cash Paid During the Period for:

Interest Expense	\$ 230,335.61	\$ -
Non Cash Transactions		
Auction Items	-	72,360.80
Management and General	-	83,730.01

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, 2024

1. NATURE OF ACTIVITIES

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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, 2023.

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.

2. 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.

2. **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.

2. **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 College 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. The budget was amended for the Auxiliary Enterprise Fund.

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.

3. 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.

4. 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, 2024.

Deposits: At year-end, the College's carrying amount of deposits is \$10,030,234.34 and the bank balance was \$11,186,791.33. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$273,902.01 was covered by FDIC insurance, \$10,907,332.19 was collateralized with pledged securities held by the pledging financial institutions' agents in the College's name, and \$5,557.13 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 \$714,541.65. The bank balances were \$723,313.38. The bank balance was held by two banks and one investment company resulting in a concentration of credit risk. Of the bank balances, \$184,395.01 was covered by FDIC insurance, \$500,000.00 was covered with SIPC insurance and the remaining \$38,918.37 as considered unsecure at year-end.

5. **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, 2024, are comprised of the following:

	<u>FAIR VALUE</u>
Corporate Bonds	\$ 2,516,399.18
Common Stock	6,103,562.72
Total Investments	<u>\$ 8,619,961.90</u>

6. **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;

6. 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, 2024.

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, 2024		
	Level 1	Level 2	Total
Corporate Bonds	\$ - -	\$ 2,516,399.18	\$ 2,516,399.18
Common Stock	<u>6,103,562.72</u>	<u>- -</u>	<u>6,103,562.72</u>
Totals	<u>\$ 6,103,562.72</u>	<u>\$ 2,516,399.18</u>	<u>\$ 8,619,961.90</u>

7. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024, consisted of the following:

	<u>Primary Institution</u>
Current:	
Student Accounts	\$ 108,462.73
Federal Grants	10,614.49
State Grants	3,104.00
Taxes in Progress	<u>136,813.00</u>
Total Current	<u>258,994.22</u>
Noncurrent	
Taxes in Progress	<u>21,388.00</u>
Total Accounts Receivable	<u>\$ 280,382.22</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 \$106,025.32 at June 30, 2024.

8. INVENTORIES

Inventories consisted of the following at June 30, 2024:

Book Store Inventory	
Textbooks	\$ 49,906.25
Soft Goods and Supplies	<u>34,675.63</u>
 Total Bookstore Inventory	 <u>\$ 84,581.88</u>

9. UNCONDITIONAL PROMISES TO GIVE

Component Unit:

Unconditional promises to give at June 30, 2024 consist of the following:

Fall Campaign	\$ 4,915.68
Johnson Trust	<u>308,201.24</u>
	<u>\$ 313,116.92</u>
 Endowed funds:	
Less than one year	\$ 23,587.80
One to five years	159,645.29
More than five years	<u>782,118.53</u>
Total unconditional promises to give	965,351.62
Less unamortized discounts	<u>(652,234.70)</u>
	<u>\$ 313,116.92</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, 2024.

10. CAPITAL ASSETS

Primary Institution:

Following are the changes in capital assets for the year ended June 30, 2024:

	Balance 06/30/2023	Additions	Retirements	Transfers	Balance 06/30/2024
Capital assets not being depreciated					
Land	\$ 1,140,086.00	\$ -	\$ -	\$ -	\$ 1,140,086.00
Construction in Progress	5,800,536.31	10,780,866.89	-	(288,990.00)	16,292,413.20
Total Capital Assets not being depreciated	6,940,622.31	10,780,866.89	-	(288,990.00)	17,432,499.20
Other Capital Assets					
Buildings	14,427,277.66	751,024.56	-	288,990.00	15,467,292.22
Buildings Under Financing Lease	5,024,775.08	-	-	-	5,024,775.08
Equipment	7,197,217.48	699,778.92	(189,585.34)	-	7,707,411.06
Furniture	357,780.18	574,849.06	-	-	932,629.24
Vehicles	1,104,416.34	203,505.00	(47,626.92)	-	1,260,294.42
Total Other Capital Assets	28,111,466.74	2,229,157.54	(237,212.26)	288,990.00	30,392,402.02
Accumulated Depreciation					
Buildings	8,384,284.05	521,104.96	-	-	8,905,389.01
Buildings Under Financing Lease	2,595,486.43	212,057.16	-	-	2,807,543.59
Equipment	5,007,327.56	430,698.36	(186,779.68)	-	5,251,246.24
Furniture	355,626.24	25,246.93	-	-	380,873.17
Vehicles	924,759.56	99,096.53	(34,187.45)	-	989,668.64
Total Accumulated Depreciation	17,267,483.84	1,288,203.94	(220,967.13)	-	18,334,720.65
Total Net Capital Assets	\$ 17,784,605.21	\$ 11,721,820.49	\$ (16,245.13)	\$ -	\$ 29,490,180.57

Component Unit:

Following are the changes in capital assets for the year ended June 30, 2024:

	Balance 06/30/2023	Additions	Retirements	Balance 06/30/2024
Property and Equipment				
Equipment	\$ 31,765.39	\$ 1,448.00	\$ -	\$ 33,213.39
Total Property and Equipment	31,765.39	1,448.00	-	33,213.39
Accumulated Depreciation				
Equipment	9,549.61	3,532.06	-	13,081.67
Total Accumulated Depreciation	9,549.61	3,532.06	-	13,081.67
Total Net Capital Assets	\$ 22,215.78	\$ (2,084.06)	\$ -	\$ 20,131.72

11. 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>	
2025	\$ 320,180.00
2026	318,258.75
2027	316,215.00
2028	318,987.50
2029	321,515.00
2030	<u>318,858.75</u>
Total Net Minimum Lease Payments	1,914,015.00
Less: Imputed Interest	<u>(134,015.00)</u>
Net Present Value of Financing Lease	<u>1,780,000.00</u>
Less: Current Maturities	<u>(280,000.00)</u>
Long-Term Financing Lease Obligations	<u>\$ 1,500,000.00</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 1, 2038.

<u>Financing Lease – Technical Education Building Improvements</u>	
Debt requirements are as follows:	
<u>June 30,</u>	
2025	\$ 397,000.00
2026	397,800.00
2027	393,200.00
2028	393,400.00
2029	393,200.00
2030-2034	1,977,000.00
2035-2038	<u>1,581,200.00</u>
Total Net Minimum Lease Payments	5,532,800.00
Less: Imputed Interest	<u>(1,357,800.00)</u>
Net Present Value of Financing Lease	<u>4,175,000.00</u>
Less: Current Maturities	<u>(230,000.00)</u>
Long-Term Financing Lease Obligations	<u>\$ 3,945,000.00</u>

12. 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.

12. 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 June 2024. 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 through September 30, 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 September 30, 2032. 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 however agreement was terminated on June 30, 2024. 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, the agreement was renewed for 5 years. 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 January 27, 2023, for a term of 60 months at \$736.07 per month, and was capitalized at an incremental borrowing rate of 3.62%. Copy machines for Concordia campus were leased beginning January 27, 2023, for a term of 60 months at \$3,318.93 per month, and was capitalized at an incremental borrowing rate of 3.62%. A postage machine for the Geary county campus was lease beginning January 20, 2022 for a term of 60 months at \$65.90 per month, and was capitalized at an incremental borrowing rate of 3.39%. A folding machine was leased for the Concordia campus beginning October 12, 2022, for a term of 60 months at \$483.85 per month, and was capitalized at an incremental borrowing rate of 4.29%.

12. LEASES (Continued)

Lease Expense:

Amortization expense by class of underlying asset:	
Copy Machines	\$ 30,708.36
Building	141,089.55
Postage Meter	2,008.92
Equipment	<u>5,235.96</u>
Total Amortization Expense	179,042.79
Interest on Lease Liability	30,493.44
Short Term Lease Expense	<u>0.00</u>
Total Lease Expense	<u>\$ 209,536.23</u>

Lease Assets:

	Beginning	Additions/ Modifications	Subtractions	Ending
Postage Meter	\$ 10,044.32	\$ 0.00	\$ 0.00	\$ 10,044.32
Copy Machine	153,541.68	0.00	0.00	153,541.68
Building	2,644,921.16	51,475.74	(460,627.13)	2,235,769.77
Equipment	<u>26,180.08</u>	<u>0.00</u>	<u>0.00</u>	<u>26,180.08</u>
	2,834,687.24	51,475.74	(460,627.13)	2,425,535.85
Less Accumulated Amortization				
Postage Meter	(3,013.38)	(2,008.92)	0.00	(5,022.30)
Copy Machine	(15,354.18)	(30,708.36)	0.00	(46,062.54)
Building	(1,576,588.70)	(141,089.55)	460,627.13	(1,257,051.12)
Equipment	<u>(3,926.97)</u>	<u>(5,235.96)</u>	<u>0.00</u>	<u>(9,162.93)</u>
	<u>(1,598,883.23)</u>	<u>(179,042.79)</u>	<u>460,627.13</u>	<u>(1,317,298.89)</u>
Net Lease Assets	<u>\$1,235,804.01</u>	<u>\$ (127,567.05)</u>	<u>\$ 0.00</u>	<u>\$1,108,236.96</u>

	Beginning	Additions	Reductions	Ending
<i>Lease Liabilities:</i>	\$1,337,066.00	\$ 51,475.74	\$(208,886.17)	\$1,179,655.57

Future Maturity Analysis:

	Principal	Interest	Total Payments
2025	\$ 160,436.75	\$ 26,445.99	\$ 186,882.74
2026	162,527.99	22,315.93	184,843.92
2027	163,598.01	18,114.94	181,712.95
2028	148,177.22	14,080.10	162,257.32
2029	130,619.37	10,992.44	141,611.81
2030-2034	<u>414,296.23</u>	<u>18,672.42</u>	<u>432,968.65</u>
Totals	<u>\$ 1,179,655.57</u>	<u>\$110,621.82</u>	<u>\$1,290,277.39</u>

13. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The College has entered multiple SBITA agreements for various software that extend through fiscal year 2034. As of June 30, 2024, the value of the subscription-based liability is \$1,488,777.79.

The College is required to make monthly or annual principal and interest payments. Annual payments range from \$833.00 to \$160,558.00 per year. The SBITA agreements have interest rates ranging from 0.40% to 5.50%. The software has an estimated useful life of eighteen months to eleven years. The total value of the SBITA assets as of the end of the current fiscal year was \$2,014,225.18 and had an accumulated amortization of \$515,655.82.

SBITA Expense:

Amortization expense by class of underlying asset:	
SBITA – GASB 96	\$ 259,442.80
Interest on SBITA Liability	<u>40,782.44</u>
Total SBITA Expense	<u>\$ 300,225.24</u>

SBITA Assets:

	Beginning	Additions	Subtractions	Ending
SBITA – GASB 96	\$ 1,997,211.20	\$ 17,043.98	\$ 0.00	\$ 2,014,255.18
Less Accumulated Amortization				
SBITA – GASB 96	<u>(256,213.02)</u>	<u>(259,442.80)</u>	<u>0.00</u>	<u>(515,655.82)</u>
Net SBITA Assets	<u>\$ 1,740,998.18</u>	<u>\$ (242,398.82)</u>	<u>\$ 0.00</u>	<u>\$ 1,498,599.36</u>

	Beginning	Additions	Reductions	Ending
<i>SBITA Liabilities:</i>	<u>\$ 1,710,310.30</u>	<u>\$ 11,048.20</u>	<u>\$ (232,580.71)</u>	<u>\$ 1,488,777.79</u>

Future Maturity Analysis:

	Principal	Interest	Total Payments
2025	\$ 243,782.07	\$ 41,181.31	\$ 284,963.38
2026	196,067.56	34,887.62	230,955.18
2027	175,307.50	29,588.90	204,896.40
2028	135,511.32	25,046.68	160,558.00
2029	139,396.43	21,161.57	160,558.00
2030-2034	<u>598,712.91</u>	<u>43,519.09</u>	<u>642,232.00</u>
Totals	<u>\$ 1,488,777.79</u>	<u>\$ 195,385.17</u>	<u>\$ 1,684,162.96</u>

14. LONG-TERM LIABILITY ACTIVITY

Primary Institution:

Following are the changes in long-term liability activity for the year ended June 30, 2024:

	Balance 06/30/2023	Additions	Reductions	Balance 06/30/2024	Amount Due within One Year
Compensated Absences	\$ 324,014.19	\$ -	\$ (8,425.49) *	\$ 315,588.70	\$ 137,175.80
Lease Liability	1,337,066.00	51,475.74	(208,886.17)	1,179,655.57	160,436.75
Subscription Liability	1,710,310.30	11,048.20	(232,580.71)	1,488,777.79	243,782.07
Financing Lease Payable	6,230,000.00	-	(275,000.00)	5,955,000.00	510,000.00
	<u>\$ 9,601,390.49</u>	<u>\$ 62,523.94</u>	<u>\$ (724,892.37)</u>	<u>\$ 8,939,022.06</u>	<u>\$ 1,051,394.62</u>

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

15. RESTRICTED NET POSITION - EXPENDABLE

Component Unit:

Restricted Net Position – Expendable consists of the following donations received and restricted to use at June 30, 2024 of \$758,893.71.

16. RESTRICTED NET POSITION - NONEXPENDABLE

Component Unit:

Changes in endowments as of June 30, 2024 are as follows:

	<u>Nonexpendable</u>
Restricted Net Position, Beginning of Year	\$ 7,210,233.07
Contributions	<u>122,182.48</u>
Restricted Net Position, End of Year	<u>\$ 7,332,415.55</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.

17. 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

17. 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.

17. OTHER POST EMPLOYMENT BENEFITS (Continued)

The actuarially determined employer contribution rates and the statutory contribution rates for school employees are 12.57% and 13.11%, 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, 2023, the proportion recognized by the State of Kansas on behalf of the College was .114833%, which was an increase of .002347% from the proportion measured at June 30, 2022.

Net Pension Liability

At June 30, 2023, the proportionate share of the net pension liability recognized by the State of Kansas that was attributable to the College was \$7,988,402.00.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023, 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%

17. 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, 2023 was 7.00 percent. The discount rate used to measure total pension liability at the prior measurement date of June 30, 2022 was 7.00 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 assumed that contributions from plan members will be made at the current contribution rate and that contributions from school districts will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Revenue and Pension Expense Recorded by the College: For the year ended June 30, 2024, the College recognized revenue and pension expense in an equal amount of \$819,167.50

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.

17. 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 of benefits: Costs under the College’s group insurance program are paid from pooled operating assets. 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.

Total OPEB Liability: The College’s total OPEB liability of \$706,126.00 was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2024 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, 2024
Measurement Date (End of Year)	June 30, 2024
Reporting Date	June 30, 2024
Discount Rate	4.1% (Measurement Date)
	4.0% (Year Preceding Measurement Date)
Salary Scale	3.0%
Actuarial Cost Method	Entry Age – Level Percent-of-Pay
Health Care Cost Trend Rates	7.50% decreasing 0.25% per year until reaching an ultimate trend rate of 4.5%

17. 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	\$ 706,126.00
II. Plan Fiduciary Net Position (Trust Assets)	<u>0.00</u>
III. Net OPEB Liability at June 30, 2024 (I minus II)	<u>\$ 706,126.00</u>
OPEB Liability Changes	
Total OPEB Liability – Beginning of Year	\$ 831,256.00
1. Service Cost	38,966.00
2. Interest Cost	33,069.00
3. Changes in Benefit Terms	0.00
4. Differences between actual and expected experience	(36,002.00)
5. Changes in assumptions and inputs	(74,163.00)
6. Employer Contributions (Benefit Payments)	<u>(87,000.00)</u>
Net Changes (1 + 2 + 3 + 4 + 5 + 6)	<u>(125,130.00)</u>
Total OPEB Liability – End of Year	<u>\$ 706,126.00</u>
OPEB Expense – Fiscal Year 2023-24	
1. Service Cost	\$ 38,966.00
2. Interest on Total OPEB Liability	33,069.00
3. Differences between expected and actual experience	0.00
4. Changes of assumptions and inputs	2,975.00
5. Changes in Benefit Terms	(56,210.00)
6. Projected earnings on OPEB plan investments	0.00
7. Differences between projected & actual earnings on OPEB investments	<u>0.00</u>
OPEB Expense (1 + 2 + 3 + 4 + 5 - 6+7)	<u>\$ 18,800.00</u>
OPEB Liability as a percentage of payroll	
Total OPEB Liability	\$ 706,126
Payroll *	5,000,058
Percent of Payroll	14.12%

* Annualized pay as of January 1, 2024 of active employees included in the valuation

17. OTHER POST EMPLOYMENT BENEFITS (Continued)

Sensitivity of Total OPEB Liability to changes in the Discount Rate

	1% Decrease 3.1%	Current Single Discount Rate Assumption 4.1%	1% Increase 5.1%
Total OPEB Liability	761,350	706,126	655,966
Increase/(Decrease) from Baseline	55,224	-0-	(50,160)

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

	1% Decrease	Current Trend Assumption	1% Increase
Total OPEB Liability	652,345	706,126	771,770
Increase/(Decrease) from Baseline	(53,781)	-0-	65,644

Deferred Outflows and Inflows of Resources: The accumulated amount of Deferred Outflows and Inflows of Resources as of June 30, 2024 are shown below.

Category	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	6,077	478,520
Changes in Assumptions	515,439	494,092
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
2025	\$ (53,235)
2026	(53,235)
2027	(53,235)
2028	(53,235)
2029	(53,235)
2030 & Thereafter	(184,921)

Average Expected Remaining Service Life: 8.474 years

18. 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.

19. 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.

20. CONCENTRATION OF RISK

Component Unit:

65.39% 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.

21. 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.

22. 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, 2024. The Foundation has also received non cash items for the annual auction of \$72,360.80 that has been shown as contributions and reflected in fundraising expense in the financial statements for the year ended June 30, 2024.

23. 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, 2024, \$485,671.76. The Foundation disbursed on behalf of the College through its activity funds for the year ended June 30, 2024, \$553,587.13. The College disbursed on behalf of the Foundation donated services and facilities for the year ended June 30, 2024, \$83,730.01.

24. 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	\$ 214,520.60
Bookstore	Revenue Bonds	Debt Payments	105,659.40

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.

25. SUBSEQUENT EVENTS

The College evaluated events and transactions occurring subsequent to June 30, 2024, 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, 2024*

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

	06/30/2018	06/30/2019	06/30/2020	06/30/2021	06/30/2022
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%
	06/30/2023	06/30/2024			
OPEB Liability Changes					
Total OPEB Liability - Beginning of Year	\$ 825,197	\$ 831,256			
1. Service Cost	38,101	38,966			
2. Interest Cost	32,167	33,069			
3. Changes in Benefit Terms	-	-			
4. Difference between actual and expected experience	18,527	(36,002)			
5. Changes in assumptions and inputs	(5,736)	(74,163)			
6. Employer Contributions (Benefit Payments)	77,000	87,000			
Net Changes (1+2+3+4+5-6)	<u>6,059</u>	<u>(125,130)</u>			
Total OPEB Liability - End of Year	<u>\$ 831,256</u>	<u>\$ 706,126</u>			
OPEB Liability as a percentage of payroll					
Total OPEB Liability	\$ 831,256	\$ 706,126			
Payroll	^^5,667,531	+5,000,058			
Percent of Payroll	14.7%	14.1%			

^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

^+Annualized pay as of January 1, 2024 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 4.0% (beginning-of-year measurement) to 4.1% (end-of-year measurement)

SUPPLEMENTARY INFORMATION

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2024

	GENERAL	POSTSECONDARY TECHNICAL EDUCATION	ADULT EDUCATION	ADULT SUPPLEMENTAL EDUCATION	BOOKSTORE	HOUSING	FOOD SERVICE
ASSETS							
Current Assets							
Cash and Cash Equivalents	\$ 1,598,823.37	\$ 1,327.15	\$ -	\$ 163,217.31	\$ 777,887.36	\$ 939,018.15	\$ 240,010.49
Receivables - Taxes in Process	136,813.00	-	-	-	-	-	-
Receivables - Federal	-	-	-	-	-	-	-
Receivables - Other Receivables	107,626.72	-	-	-	836.01	-	-
Inventories	-	-	-	-	84,581.88	-	-
Total Current Assets	<u>1,843,263.09</u>	<u>1,327.15</u>	<u>-</u>	<u>163,217.31</u>	<u>863,305.25</u>	<u>939,018.15</u>	<u>240,010.49</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>	<u>-</u>
TOTAL ASSETS	<u>1,843,263.09</u>	<u>1,327.15</u>	<u>-</u>	<u>163,217.31</u>	<u>863,305.25</u>	<u>939,018.15</u>	<u>240,010.49</u>
DEFERRED OUTFLOWS OF RESOURCES							
Pension Related Deferred Outflows	<u>521,516.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES							
Current Liabilities							
Accounts Payable	44,994.59	1,327.15	-	-	28,338.87	2,786.79	-
Accrued Wages	75,627.69	-	-	-	-	13,595.84	-
Accrued Interest	-	-	-	-	-	-	-
Deferred Revenue	136,813.00	-	-	-	-	-	-
Compensated Absences	123,097.46	1,836.19	-	-	1,509.77	5,768.31	-
Deposits Held in Custody for Others	-	-	-	-	-	-	-
Lease Liability - Current Portion	-	-	-	-	-	-	-
Financing Lease Payable - Current Portion	-	-	-	-	-	-	-
Subscription Payable - Current Portion	-	-	-	-	-	-	-
Total Current Liabilities	<u>380,532.74</u>	<u>3,163.34</u>	<u>-</u>	<u>-</u>	<u>29,848.64</u>	<u>22,150.94</u>	<u>-</u>
Noncurrent Liabilities							
Compensated Absences	163,632.37	3,004.93	-	-	5,265.00	1,423.28	-
Lease Liability	-	-	-	-	-	-	-
Financing Lease Payable	-	-	-	-	-	-	-
Subscription Liability	-	-	-	-	-	-	-
OPEB Obligations	706,126.00	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>869,758.37</u>	<u>3,004.93</u>	<u>-</u>	<u>-</u>	<u>5,265.00</u>	<u>1,423.28</u>	<u>-</u>
TOTAL LIABILITIES	<u>1,250,291.11</u>	<u>6,168.27</u>	<u>-</u>	<u>-</u>	<u>35,113.64</u>	<u>23,574.22</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Pension Related Deferred Inflows	<u>972,612.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION							
Investment in capital assets, net of related debt	-	-	-	-	-	-	-
Unrestricted	141,875.98	(4,841.12)	-	163,217.31	828,191.61	915,443.93	240,010.49
TOTAL NET POSITION	<u>\$ 141,875.98</u>	<u>\$ (4,841.12)</u>	<u>\$ -</u>	<u>\$ 163,217.31</u>	<u>\$ 828,191.61</u>	<u>\$ 915,443.93</u>	<u>\$ 240,010.49</u>

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2024

	FACILITY FEE	SCHOLARSHIPS	CHILDREN'S CENTER	BUILDING DEVELOPMENT	CAMPUS PATROL	LAUNDRY	CONTINGENCY
ASSETS							
Current Assets							
Cash and Cash Equivalents	\$ 1,412.50	\$ 370,000.10	\$ 38,014.70	\$ 480,161.68	\$ 15,920.57	\$ 64,841.63	\$ 50,000.00
Receivables - Taxes in Process	-	-	-	-	-	-	-
Receivables - Federal	-	-	601.49	-	-	-	-
Receivables - Other Receivables	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Total Current Assets	<u>1,412.50</u>	<u>370,000.10</u>	<u>38,616.19</u>	<u>480,161.68</u>	<u>15,920.57</u>	<u>64,841.63</u>	<u>50,000.00</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>	<u>-</u>
TOTAL ASSETS	<u>1,412.50</u>	<u>370,000.10</u>	<u>38,616.19</u>	<u>480,161.68</u>	<u>15,920.57</u>	<u>64,841.63</u>	<u>50,000.00</u>
DEFERRED OUTFLOWS OF RESOURCES							
Pension Related Deferred Outflows	-	-	-	-	-	-	-
LIABILITIES							
Current Liabilities							
Accounts Payable	-	-	2,095.03	473,882.02	-	-	-
Accrued Wages	-	-	12,148.50	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-
Compensated Absences	-	-	4,964.07	-	-	-	-
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>19,207.60</u>	<u>473,882.02</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities							
Compensated Absences	-	-	5,087.32	-	-	-	-
Lease Liability	-	-	-	-	-	-	-
Financing Lease Payable	-	-	-	-	-	-	-
Subscription Liability	-	-	-	-	-	-	-
OPEB Obligations	-	-	-	-	-	-	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>5,087.32</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>24,294.92</u>	<u>473,882.02</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Pension Related Deferred Inflows	-	-	-	-	-	-	-
NET POSITION							
Investment in capital assets, net of related debt	-	-	-	-	-	-	-
Unrestricted	1,412.50	370,000.10	14,321.27	6,279.66	15,920.57	64,841.63	50,000.00
TOTAL NET POSITION	<u>\$ 1,412.50</u>	<u>\$ 370,000.10</u>	<u>\$ 14,321.27</u>	<u>\$ 6,279.66</u>	<u>\$ 15,920.57</u>	<u>\$ 64,841.63</u>	<u>\$ 50,000.00</u>

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2024

	TRUSTEE DISCRETIONARY	HEALTH INSURANCE RESERVE	FEDERAL PELL GRANTS	FEDERAL DIRECT LOANS	FEDERAL SEOG GRANTS	FEDERAL WORK STUDY	BOARD OF REGENTS NURSING GRANT
ASSETS							
Current Assets							
Cash and Cash Equivalents	\$ 2,331,133.08	\$ 322,630.36	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables - Taxes in Process	-	-	-	-	-	-	-
Receivables - Federal	-	-	3,400.00	6,613.00	-	-	-
Receivables - Other Receivables	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Total Current Assets	<u>2,331,133.08</u>	<u>322,630.36</u>	<u>3,400.00</u>	<u>6,613.00</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>-</u>
TOTAL ASSETS	<u>2,331,133.08</u>	<u>322,630.36</u>	<u>3,400.00</u>	<u>6,613.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES							
Pension Related Deferred Outflows	-	-	-	-	-	-	-
LIABILITIES							
Current Liabilities							
Accounts Payable	1,380,111.06	-	3,400.00	6,613.00	-	-	-
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>1,380,111.06</u>	<u>-</u>	<u>3,400.00</u>	<u>6,613.00</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>-</u>
TOTAL LIABILITIES	<u>1,380,111.06</u>	<u>-</u>	<u>3,400.00</u>	<u>6,613.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Pension Related Deferred Inflows	-	-	-	-	-	-	-
NET POSITION							
Investment in capital assets, net of related debt	-	-	-	-	-	-	-
Unrestricted	951,022.02	322,630.36	-	-	-	-	-
TOTAL NET POSITION	<u>\$ 951,022.02</u>	<u>\$ 322,630.36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2024

	KANSAS PROMISE SCHOLARSHIPS GRANT	CARL PERKINS PROGRAM IMPROVEMENT GRANT	TRIO- STUDENT SUPPORT SERVICES GRANT	CLOUD COUNTY COMMUNITY COLLEGE ACTIVITY	CAPITAL OUTLAY	TURBINE REFURBISHMENT	REVENUE BONDS
ASSETS							
Current Assets							
Cash and Cash Equivalents	\$ (3,104.00)	\$ -	\$ -	\$ 1,093,011.45	\$ -	\$ -	\$ 396,104.38
Receivables - Taxes in Process	-	-	-	-	-	-	-
Receivables - Federal	-	-	-	-	-	-	-
Receivables - Other Receivables	3,104.00	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Total Current Assets	-	-	-	1,093,011.45	-	-	396,104.38
Noncurrent Assets							
Cash and Cash Equivalents	-	-	-	-	1,112,430.48	6,863.73	-
Receivables - Taxes in Process	-	-	-	-	21,388.00	-	-
Capital Assets, net	-	-	-	-	-	-	-
Lease Assets, net	-	-	-	-	-	-	-
Subscription Assets, net	-	-	-	-	-	-	-
Total Noncurrent Assets	-	-	-	-	1,133,818.48	6,863.73	-
TOTAL ASSETS	-	-	-	1,093,011.45	1,133,818.48	6,863.73	396,104.38
DEFERRED OUTFLOWS OF RESOURCES							
Pension Related Deferred Outflows	-	-	-	-	-	-	-
LIABILITIES							
Current Liabilities							
Accounts Payable	-	-	-	51,543.24	141,564.20	-	-
Accrued Wages	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	35,334.22
Deferred Revenue	-	-	-	-	21,388.00	-	-
Compensated Absences	-	-	-	-	-	-	-
Deposits Held in Custody for Others	-	-	-	-	-	-	-
Lease Liability - Current Portion	-	-	-	-	-	-	-
Financing Lease Payable - Current Portion	-	-	-	-	-	-	-
Subscription Payable - Current Portion	-	-	-	-	-	-	-
Total Current Liabilities	-	-	-	51,543.24	162,952.20	-	35,334.22
Noncurrent Liabilities							
Compensated Absences	-	-	-	-	-	-	-
Lease Liability	-	-	-	-	-	-	-
Financing Lease Payable	-	-	-	-	-	-	-
Subscription Liability	-	-	-	-	-	-	-
OPEB Obligations	-	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	51,543.24	162,952.20	-	35,334.22
DEFERRED INFLOWS OF RESOURCES							
Pension Related Deferred Inflows	-	-	-	-	-	-	-
NET POSITION							
Investment in capital assets, net of related debt	-	-	-	-	-	-	-
Unrestricted	-	-	-	1,041,468.21	970,866.28	6,863.73	360,770.16
TOTAL NET POSITION	\$ -	\$ -	\$ -	\$ 1,041,468.21	\$ 970,866.28	\$ 6,863.73	\$ 360,770.16

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Combining Schedule of Net Position - Primary Institution
 June 30, 2024

	INVESTMENT IN PLANT	AGENCY FUNDS	TOTALS - PRIMARY INSTITUTION
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ -	\$ 31,029.85	\$ 8,911,440.13
Receivables - Taxes in Process	-	-	136,813.00
Receivables - Federal	-	-	10,614.49
Receivables - Other Receivables	-	-	111,566.73
Inventories	-	-	84,581.88
Total Current Assets	<u>-</u>	<u>31,029.85</u>	<u>9,255,016.23</u>
Noncurrent Assets			
Cash and Cash Equivalents	-	-	1,119,294.21
Receivables - Taxes in Process	-	-	21,388.00
Capital Assets, net	29,490,180.57	-	29,490,180.57
Lease Assets, net	1,108,236.96	-	1,108,236.96
Subscription Assets, net	1,498,599.36	-	1,498,599.36
Total Noncurrent Assets	<u>32,097,016.89</u>	<u>-</u>	<u>33,237,699.10</u>
TOTAL ASSETS	<u>32,097,016.89</u>	<u>31,029.85</u>	<u>42,492,715.33</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Deferred Outflows	-	-	521,516.00
LIABILITIES			
Current Liabilities			
Accounts Payable	-	-	2,136,655.95
Accrued Wages	-	-	101,372.03
Accrued Interest	-	-	35,334.22
Deferred Revenue	-	-	158,201.00
Compensated Absences	-	-	137,175.80
Deposits Held in Custody for Others	-	31,029.85	31,029.85
Lease Liability - Current Portion	160,436.75	-	160,436.75
Financing Lease Payable - Current Portion	510,000.00	-	510,000.00
Subscription Payable - Current Portion	243,782.07	-	243,782.07
Total Current Liabilities	<u>914,218.82</u>	<u>31,029.85</u>	<u>3,513,987.67</u>
Noncurrent Liabilities			
Compensated Absences	-	-	178,412.90
Lease Liability	1,019,218.82	-	1,019,218.82
Financing Lease Payable	5,445,000.00	-	5,445,000.00
Subscription Liability	1,244,995.72	-	1,244,995.72
OPEB Obligations	-	-	706,126.00
Total Noncurrent Liabilities	<u>7,709,214.54</u>	<u>-</u>	<u>8,593,753.44</u>
TOTAL LIABILITIES	<u>8,623,433.36</u>	<u>31,029.85</u>	<u>12,107,741.11</u>
DEFERRED INFLOWS OF RESOURCES			
Pension Related Deferred Inflows	-	-	972,612.00
NET POSITION			
Investment in capital assets, net of related debt	23,473,583.53	-	23,473,583.53
Unrestricted	-	-	6,460,294.69
TOTAL NET POSITION	<u>\$ 23,473,583.53</u>	<u>\$ -</u>	<u>\$ 29,933,878.22</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, 2024

	GENERAL	POSTSECONDARY TECHNICAL EDUCATION	ADULT EDUCATION	ADULT SUPPLEMENTAL EDUCATION	BOOKSTORE	HOUSING	FOOD SERVICE
REVENUES							
Operating Revenues							
Student Tuition and Fees	\$ 2,179,572.93	\$ 722,638.33	\$ -	\$ 14,648.00	\$ -	\$ -	\$ -
Federal Grants and Contracts	27,543.47	-	77,384.00	-	-	-	-
State Grants and Contracts	835,991.50	-	58,211.00	-	-	-	-
Sales and Services of							
Auxiliary Enterprises	-	-	-	-	554,581.94	1,677,511.90	55,399.64
Activity Fund Revenues	-	-	-	-	-	-	-
Miscellaneous Income	8,122.35	-	38,272.00	-	-	-	-
Total Operating Revenues	<u>3,051,230.25</u>	<u>722,638.33</u>	<u>173,867.00</u>	<u>14,648.00</u>	<u>554,581.94</u>	<u>1,677,511.90</u>	<u>55,399.64</u>
EXPENSES							
Operating Expenses							
Educational and General							
Instruction	4,180,295.14	1,658,699.15	173,867.00	13,514.30	-	-	-
Academic Support	383,977.84	70,478.95	-	-	-	-	-
Student Services	1,973,167.79	101,855.62	-	-	-	-	-
Institutional Support	2,679,123.83	114,381.73	-	-	-	-	-
Operation and Maintenance	755,009.98	-	-	-	-	-	-
Scholarships and Awards	50,151.00	-	-	-	-	-	-
Lease Expense	221,019.00	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Subscription Expense	-	-	-	-	-	-	-
Auxiliary Enterprises	-	-	-	-	516,893.85	1,559,931.28	51,165.48
Total Operating Expenses	<u>10,242,744.58</u>	<u>1,945,415.45</u>	<u>173,867.00</u>	<u>13,514.30</u>	<u>516,893.85</u>	<u>1,559,931.28</u>	<u>51,165.48</u>
Operating Income (Loss)	<u>(7,191,514.33)</u>	<u>(1,222,777.12)</u>	<u>-</u>	<u>1,133.70</u>	<u>37,688.09</u>	<u>117,580.62</u>	<u>4,234.16</u>
Nonoperating Revenues (Expenses)							
State Appropriations	3,013,747.00	1,217,936.00	-	-	-	-	-
County Appropriations	3,548,160.62	-	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-	-	-
Interest Income	623,328.52	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	19,409.00	-	-	-	-	-	-
Operating Transfers	-	-	-	-	(105,659.40)	(214,520.60)	-
Increase (Decrease) in Net Position	13,130.81	(4,841.12)	-	1,133.70	(67,971.31)	(96,939.98)	4,234.16
Net Position - Beginning of Year	128,745.17	-	-	162,083.61	896,162.92	1,012,383.91	235,776.33
Net Position - End of Year	<u>\$ 141,875.98</u>	<u>\$ (4,841.12)</u>	<u>\$ -</u>	<u>\$ 163,217.31</u>	<u>\$ 828,191.61</u>	<u>\$ 915,443.93</u>	<u>\$ 240,010.49</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, 2024

	<u>FACILITY FEE</u>	<u>SCHOLARSHIPS</u>	<u>CHILDREN'S CENTER</u>	<u>BUILDING DEVELOPMENT</u>	<u>CAMPUS PATROL</u>	<u>LAUNDRY</u>	<u>CONTINGENCY</u>
REVENUES							
Operating Revenues							
Student Tuition and Fees	\$ -	\$ 1,176,831.00	\$ -	\$ 847,482.60	\$ -	\$ -	\$ -
Federal Grants and Contracts	-	-	27,592.42	-	-	-	-
State Grants and Contracts	-	-	-	-	-	-	-
Sales and Services of Auxiliary Enterprises	22,090.00	-	121,604.31	-	101,045.00	4,397.25	-
Activity Fund Revenues	-	-	-	-	-	-	-
Miscellaneous Income	-	-	8,074.00	-	-	-	-
Total Operating Revenues	<u>22,090.00</u>	<u>1,176,831.00</u>	<u>157,270.73</u>	<u>847,482.60</u>	<u>101,045.00</u>	<u>4,397.25</u>	<u>-</u>
EXPENSES							
Operating Expenses							
Educational and General							
Instruction	-	-	-	-	-	-	-
Academic Support	-	-	-	-	-	-	-
Student Services	-	-	-	-	-	-	-
Institutional Support	-	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-	-
Scholarships and Awards	-	1,070,421.84	-	-	-	-	-
Lease Expense	-	-	-	12,000.00	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Subscription Expense	-	-	-	-	-	-	-
Auxiliary Enterprises	23,137.50	-	196,524.36	887,166.05	85,124.43	-	-
Total Operating Expenses	<u>23,137.50</u>	<u>1,070,421.84</u>	<u>196,524.36</u>	<u>899,166.05</u>	<u>85,124.43</u>	<u>-</u>	<u>-</u>
Operating Income (Loss)	<u>(1,047.50)</u>	<u>106,409.16</u>	<u>(39,253.63)</u>	<u>(51,683.45)</u>	<u>15,920.57</u>	<u>4,397.25</u>	<u>-</u>
Nonoperating Revenues (Expenses)							
State Appropriations	-	-	-	-	-	-	-
County Appropriations	-	-	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Debt Service	-	(183,685.93)	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Net Position	(1,047.50)	(77,276.77)	(39,253.63)	(51,683.45)	15,920.57	4,397.25	-
Net Position - Beginning of Year	2,460.00	447,276.87	53,574.90	57,963.11	-	60,444.38	50,000.00
Net Position - End of Year	<u>\$ 1,412.50</u>	<u>\$ 370,000.10</u>	<u>\$ 14,321.27</u>	<u>\$ 6,279.66</u>	<u>\$ 15,920.57</u>	<u>\$ 64,841.63</u>	<u>\$ 50,000.00</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, 2024

	TRUSTEE DISCRETIONARY	HEALTH INSURANCE RESERVE	FEDERAL PELL GRANTS	FEDERAL DIRECT LOANS	FEDERAL SEOG GRANTS	FEDERAL WORK STUDY	BOARD OF REGENTS NURSING GRANT
REVENUES							
Operating Revenues							
Student Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants and Contracts	-	-	-	753,416.00	48,232.00	66,508.00	-
State Grants and Contracts	-	-	-	-	-	-	93,419.00
Sales and Services of Auxiliary Enterprises	-	-	-	-	-	-	-
Activity Fund Revenues	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	753,416.00	48,232.00	66,508.00	93,419.00
EXPENSES							
Operating Expenses							
Educational and General							
Instruction	-	-	-	-	-	-	93,419.00
Academic Support	-	-	-	-	-	-	-
Student Services	-	-	-	-	-	-	-
Institutional Support	-	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-	-
Scholarships and Awards	-	-	1,815,083.00	753,416.00	48,232.00	66,508.00	-
Lease Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Subscription Expense	-	-	-	-	-	-	-
Auxiliary Enterprises	11,150,516.34	-	-	-	-	-	-
Total Operating Expenses	11,150,516.34	-	1,815,083.00	753,416.00	48,232.00	66,508.00	93,419.00
Operating Income (Loss)	(11,150,516.34)	-	(1,815,083.00)	-	-	-	-
Nonoperating Revenues (Expenses)							
State Appropriations	-	-	-	-	-	-	-
County Appropriations	-	-	-	-	-	-	-
Federal Pell Grants	-	-	1,815,083.00	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Net Position	(11,150,516.34)	-	-	-	-	-	-
Net Position - Beginning of Year	12,101,538.36	322,630.36	-	-	-	-	-
Net Position - End of Year	\$ 951,022.02	\$ 322,630.36	\$ -	\$ -	\$ -	\$ -	\$ -

CLOUD COUNTY COMMUNITY COLLEGE

Concordia, Kansas

Combining Schedule of Revenues, Expenses, and Changes in Net Position - Primary Institution
For the Year Ended June 30, 2024

	KANSAS PROMISE SCHOLARSHIPS GRANT	CARL PERKINS PROGRAM IMPROVEMENT GRANT	TRIO- STUDENT SUPPORT SERVICES GRANT	COMMUNITY COLLEGE ACTIVITY	CAPITAL OUTLAY	TURBINE REFURBISHMENT	REVENUE BONDS
REVENUES							
Operating Revenues							
Student Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants and Contracts	-	86,587.00	264,017.59	-	-	-	-
State Grants and Contracts	62,477.00	-	-	250,000.00	303,788.00	-	-
Sales and Services of Auxiliary Enterprises	-	-	-	-	-	-	-
Activity Fund Revenues	-	-	-	2,151,007.83	-	-	-
Miscellaneous Income	-	-	-	-	100,709.58	20,000.00	-
Total Operating Revenues	<u>62,477.00</u>	<u>86,587.00</u>	<u>264,017.59</u>	<u>2,401,007.83</u>	<u>404,497.58</u>	<u>20,000.00</u>	<u>-</u>
EXPENSES							
Operating Expenses							
Educational and General							
Instruction	-	-	253,342.78	2,831,311.71	-	-	-
Academic Support	-	86,587.00	-	-	-	-	-
Student Services	-	-	10,674.81	-	-	-	-
Institutional Support	-	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	1,025,498.87	14,400.00	-
Scholarships and Awards	62,901.00	-	-	-	-	-	-
Lease Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Subscription Expense	-	-	-	-	-	-	-
Auxiliary Enterprises	-	-	-	-	-	-	-
Total Operating Expenses	<u>62,901.00</u>	<u>86,587.00</u>	<u>264,017.59</u>	<u>2,831,311.71</u>	<u>1,025,498.87</u>	<u>14,400.00</u>	<u>-</u>
Operating Income (Loss)	<u>(424.00)</u>	<u>-</u>	<u>-</u>	<u>(430,303.88)</u>	<u>(621,001.29)</u>	<u>5,600.00</u>	<u>-</u>
Nonoperating Revenues (Expenses)							
State Appropriations	-	-	-	-	-	-	-
County Appropriations	-	-	-	-	556,167.78	-	-
Federal Pell Grants	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	311.07
Debt Service	-	-	-	-	24,819.44	-	(344,431.51)
Gain (Loss) on Sale of Assets	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	320,180.00
Increase (Decrease) in Net Position	(424.00)	-	-	(430,303.88)	(40,014.07)	5,600.00	(23,940.44)
Net Position - Beginning of Year	424.00	-	-	1,471,772.09	1,010,880.35	1,263.73	384,710.60
Net Position - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,041,468.21</u>	<u>\$ 970,866.28</u>	<u>\$ 6,863.73</u>	<u>\$ 360,770.16</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, 2024

	INVESTMENT IN PLANT	SUB-TOTAL PRIMARY INSTITUTION	ELIMINATING INTER-COMPANY SCHOLARSHIPS	TOTALS - PRIMARY INSTITUTION
REVENUES				
Operating Revenues				
Student Tuition and Fees	\$ -	\$ 4,941,172.86	\$ (554,162.08)	\$ 4,387,010.78
Federal Grants and Contracts	-	1,351,280.48	(753,416.00)	597,864.48
State Grants and Contracts	-	1,603,886.50	-	1,603,886.50
Sales and Services of				
Auxiliary Enterprises	-	2,536,630.04	(875,244.19)	1,661,385.85
Activity Fund Revenues	-	2,151,007.83	-	2,151,007.83
Miscellaneous Income	-	175,177.93	-	175,177.93
Total Operating Revenues	-	12,759,155.64	(2,182,822.27)	10,576,333.37
EXPENSES				
Operating Expenses				
Educational and General				
Instruction	(224,883.28)	8,979,565.80	-	8,979,565.80
Academic Support	-	541,043.79	-	541,043.79
Student Services	-	2,085,698.22	-	2,085,698.22
Institutional Support	(62,705.00)	2,730,800.56	-	2,730,800.56
Operation and Maintenance	(696,669.32)	1,098,239.53	-	1,098,239.53
Scholarships and Awards	-	3,866,712.84	(2,182,822.27)	1,683,890.57
Lease Expense	(29,843.38)	203,175.62	-	203,175.62
Depreciation Expense	1,288,203.94	1,288,203.94	-	1,288,203.94
Subscription Expense	20,866.31	20,866.31	-	20,866.31
Auxiliary Enterprises	(12,025,766.83)	2,444,692.46	-	2,444,692.46
Total Operating Expenses	(11,730,797.56)	23,258,999.07	(2,182,822.27)	21,076,176.80
Operating Income (Loss)	11,730,797.56	(10,499,843.43)	-	(10,499,843.43)
Nonoperating Revenues (Expenses)				
State Appropriations	-	4,231,683.00	-	4,231,683.00
County Appropriations	-	4,104,328.40	-	4,104,328.40
Federal Pell Grants	-	1,815,083.00	-	1,815,083.00
Interest Income	-	623,639.59	-	623,639.59
Debt Service	275,000.00	(228,298.00)	-	(228,298.00)
Gain (Loss) on Sale of Assets	(16,245.13)	3,163.87	-	3,163.87
Operating Transfers	-	-	-	-
Increase (Decrease) in Net Position	11,989,552.43	49,756.43	-	49,756.43
Net Position - Beginning of Year	11,484,031.10	29,884,121.79	-	29,884,121.79
Net Position - End of Year	\$ 23,473,583.53	\$ 29,933,878.22	\$ -	\$ 29,933,878.22

CLOUD COUNTY COMMUNITY COLLEGE
Concordia, Kansas

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

For the Year Ended June 30, 2024

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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	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	\$ 1,169,197.16	\$ 1,280,109.18	\$ 4,042.54	\$ 1,284,151.72	\$ 1,800,000.00	\$ (515,848.28)
Out-of-State	424,001.90	493,296.00	-	493,296.00	-	493,296.00
Other Student Fees	327,066.00	406,167.75	-	406,167.75	450,000.00	(43,832.25)
Total Student Tuition and Fees	<u>1,920,265.06</u>	<u>2,179,572.93</u>	<u>4,042.54</u>	<u>2,183,615.47</u>	<u>2,250,000.00</u>	<u>(66,384.53)</u>
Federal Sources						
Federal Grant	-	27,543.47	-	27,543.47	-	27,543.47
Total Federal Sources	<u>-</u>	<u>27,543.47</u>	<u>-</u>	<u>27,543.47</u>	<u>-</u>	<u>27,543.47</u>
State Sources						
State Operating Grant	3,063,686.00	3,013,747.00	-	3,013,747.00	3,013,747.00	-
Other State Sources	22,399.02	835,991.50	(819,167.50)	16,824.00	-	16,824.00
Total State Sources	<u>3,086,085.02</u>	<u>3,849,738.50</u>	<u>(819,167.50)</u>	<u>3,030,571.00</u>	<u>3,013,747.00</u>	<u>16,824.00</u>
Local Sources						
Ad Valorem Tax	2,882,626.06	3,247,946.70	-	3,247,946.70	3,463,145.00	(215,198.30)
Motor Vehicle Tax	486,511.91	241,803.08	-	241,803.08	248,530.00	(6,726.92)
Recreational Vehicle	4,599.20	4,732.70	-	4,732.70	4,507.00	225.70
16/20 M Vehicle Tax	15,169.61	16,346.40	-	16,346.40	-	16,346.40
Vehicle Rental Excise Tax	70.62	60.44	-	60.44	-	60.44
Delinquent Tax	41,062.68	37,271.30	-	37,271.30	21,565.00	15,706.30
Total Local Sources	<u>3,430,040.08</u>	<u>3,548,160.62</u>	<u>-</u>	<u>3,548,160.62</u>	<u>3,737,747.00</u>	<u>(189,586.38)</u>
Other Sources						
Interest Income	677,362.66	623,328.52	-	623,328.52	750,000.00	(126,671.48)
Miscellaneous	13,047.98	8,122.35	-	8,122.35	250,000.00	(241,877.65)
Sale of Assets	-	19,409.00	-	19,409.00	-	19,409.00
Total Other Sources	<u>690,410.64</u>	<u>650,859.87</u>	<u>-</u>	<u>650,859.87</u>	<u>1,000,000.00</u>	<u>(349,140.13)</u>
TOTAL REVENUES	<u>9,126,800.80</u>	<u>10,255,875.39</u>	<u>(815,124.96)</u>	<u>9,440,750.43</u>	<u>10,001,494.00</u>	<u>(560,743.57)</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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	Prior Year Budget Basis	Current Year				Variance Over (Under)
		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	
EXPENDITURES						
Education and General						
Instruction	\$ 4,046,191.85	\$ 4,180,295.14	\$ 9,762.10	\$ 4,190,057.24	\$ 2,087,850.00	\$ 2,102,207.24
Academic Support	471,461.15	383,977.84	76,535.69	460,513.53	611,720.00	(151,206.47)
Student Services	1,803,763.40	1,973,167.79	8,172.99	1,981,340.78	1,900,000.00	81,340.78
Institutional Support	1,496,665.63	2,679,123.83	(831,654.16)	1,847,469.67	4,400,000.00	(2,552,530.33)
Operation and Maintenance	663,509.48	755,009.98	-	755,009.98	900,000.00	(144,990.02)
Scholarships and Awards	41,302.00	50,151.00	-	50,151.00	-	50,151.00
Debt Service						
Principal Payments	61,576.76	-	-	-	-	-
Interest Payments	178.34	-	-	-	-	-
Lease Expense	613,834.20	221,019.00	-	221,019.00	-	221,019.00
TOTAL EXPENDITURES	9,198,482.81	10,242,744.58	(737,183.38)	9,505,561.20	9,899,570.00	(394,008.80)
Excess of Revenues Over (Under) Expenditures	(71,682.01)	13,130.81	(77,941.58)	(64,810.77)	101,924.00	(166,734.77)
Unencumbered Cash						
Beginning of Year	1,614,693.87	128,745.17	1,414,266.69	1,543,011.86	1,623,495.00	(80,483.14)
End of Year	<u>\$ 1,543,011.86</u>	<u>\$ 141,875.98</u>	<u>\$ 1,336,325.11</u>	<u>\$ 1,478,201.09</u>	<u>\$ 1,725,419.00</u>	<u>\$ (247,217.91)</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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	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	\$ 749,552.35	\$ 722,638.33	\$ -	\$ 722,638.33	\$ 710,200.00	\$ 12,438.33
State Sources						
State Operating Grant	1,364,522.00	1,217,936.00	-	1,217,936.00	1,217,936.00	-
TOTAL REVENUES	2,114,074.35	1,940,574.33	-	1,940,574.33	1,928,136.00	12,438.33
EXPENDITURES						
Education and General						
Instruction	1,751,888.83	1,658,699.15	(4,841.12)	1,653,858.03	1,600,000.00	53,858.03
Academic Support	89,410.41	70,478.95	-	70,478.95	90,000.00	(19,521.05)
Student Services	77,456.88	101,855.62	-	101,855.62	80,000.00	21,855.62
Institutional Support	145,318.23	114,381.73	-	114,381.73	350,000.00	(235,618.27)
Operation and Maintenance	50,000.00	-	-	-	100,000.00	(100,000.00)
TOTAL EXPENDITURES	2,114,074.35	1,945,415.45	(4,841.12)	1,940,574.33	2,220,000.00	(279,425.67)
Excess of Revenues Over (Under) Expenditures	-	(4,841.12)	4,841.12	-	(291,864.00)	291,864.00
Unencumbered Cash Beginning of Year	-	-	-	-	-	-
End of Year	\$ -	\$ (4,841.12)	\$ 4,841.12	\$ -	\$ (291,864.00)	\$ 291,864.00

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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	Prior Year Budget Basis	Current Year				Variance Over (Under)
		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	
REVENUES						
Federal Sources						
Federal Grants	\$ 71,265.00	\$ 77,384.00	\$ -	\$ 77,384.00	\$ 100,000.00	\$ (22,616.00)
State Sources						
State Grants	50,629.00	58,211.00	-	58,211.00	60,000.00	(1,789.00)
Local Sources						
Miscellaneous Income	38,272.00	38,272.00	-	38,272.00	60,000.00	(21,728.00)
TOTAL REVENUES	160,166.00	173,867.00	-	173,867.00	220,000.00	(46,133.00)
EXPENDITURES						
Education and General Instruction	160,166.00	173,867.00	-	173,867.00	220,000.00	(46,133.00)
TOTAL EXPENDITURES	160,166.00	173,867.00	-	173,867.00	220,000.00	(46,133.00)
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, 2024
 With Comparative Actual Amounts for the Year Ended June 30, 2023

	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	\$ 22,821.47	\$ 14,648.00	\$ -	\$ 14,648.00	\$ 150,000.00	\$ (135,352.00)
TOTAL REVENUES	22,821.47	14,648.00	-	14,648.00	150,000.00	(135,352.00)
EXPENDITURES						
Education and General Instruction	5,000.00	13,514.30	-	13,514.30	150,000.00	(136,485.70)
TOTAL EXPENDITURES	5,000.00	13,514.30	-	13,514.30	150,000.00	(136,485.70)
Excess of Revenues Over (Under) Expenditures	17,821.47	1,133.70	-	1,133.70	-	1,133.70
Unencumbered Cash Beginning of Year	144,262.14	162,083.61	-	162,083.61	162,084.00	(0.39)
End of Year	<u>\$ 162,083.61</u>	<u>\$ 163,217.31</u>	<u>\$ -</u>	<u>\$ 163,217.31</u>	<u>\$ 162,084.00</u>	<u>\$ 1,133.31</u>

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, 2024
 With Comparative Actual Amounts for the Year Ended June 30, 2023

	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	\$ 2,227,640.84	\$ 554,581.94	\$ 1,677,511.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Sources									
Other Student Fees	1,253,050.91	-	-	55,399.64	22,090.00	1,176,831.00	121,604.31	847,482.60	101,045.00
Federal Sources									
Federal Grants	2,009,658.01	-	-	-	-	-	27,592.42	-	-
State Sources									
State Grants	93,800.00	-	-	-	-	-	-	-	-
Other Revenues									
Local Grants	-	-	-	-	-	-	8,074.00	-	-
Miscellaneous	4,185,500.00	-	-	-	-	-	-	-	-
Insurance Proceeds	46,351.00	-	-	-	-	-	-	-	-
TOTAL REVENUES	9,816,000.76	554,581.94	1,677,511.90	55,399.64	22,090.00	1,176,831.00	157,270.73	847,482.60	101,045.00
EXPENDITURES									
Auxiliary Enterprise									
Salaries and Benefits	611,913.96	89,317.72	281,679.87	-	-	-	176,718.07	-	82,027.72
General Operating Expense	496,860.51	16,873.01	350,472.28	-	23,137.50	-	1,087.77	55,893.83	1,409.37
Supplies	664,537.78	-	5,774.22	-	-	-	17,462.44	-	466.34
Capital Outlay	951,542.71	1,072.22	203,600.46	-	-	-	1,256.08	831,272.22	1,221.00
Scholarships	786,644.70	-	-	-	-	1,070,421.84	-	-	-
Food Service	37,313.88	-	718,404.45	51,165.48	-	-	-	-	-
Books and Merchandise	385,285.92	409,630.90	-	-	-	-	-	-	-
Lease Expense	62,000.00	-	-	-	-	-	-	12,000.00	-
Debt Service	-	-	-	-	-	183,685.93	-	-	-
Operating Transfer to (from):									
Campus Housing Fund	(1,000,000.00)	-	-	-	-	-	-	-	-
Activity Fee Scholarship Fund	(1,500,000.00)	-	-	-	-	-	-	-	-
Trustee Discretionary Fund	2,500,000.00	-	-	-	-	-	-	-	-
CARES Act HEERF Grant Fun	(1,042,353.00)	-	-	-	-	-	-	-	-
Revenue Bonds Fund	321,978.75	105,659.40	214,520.60	-	-	-	-	-	-
TOTAL EXPENDITURES	3,275,725.21	622,553.25	1,774,451.88	51,165.48	23,137.50	1,254,107.77	196,524.36	899,166.05	85,124.43
Excess of Revenues Over (Under)									
Expenditures	6,540,275.55	(67,971.31)	(96,939.98)	4,234.16	(1,047.50)	(77,276.77)	(39,253.63)	(51,683.45)	15,920.57
Unencumbered Cash									
Beginning 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	-
End of Year	\$ 12,845,429.59	\$ 828,191.61	\$ 915,443.93	\$ 240,010.49	\$ 1,412.50	\$ 370,000.10	\$ 14,321.27	\$ 6,279.66	\$ 15,920.57

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, 2024
 With Comparative Actual Amounts for the Year Ended June 30, 2023

	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	\$ 4,397.25	\$ -	\$ -	\$ 2,236,491.09	\$ 7,751.64	\$ 2,244,242.73	\$ 1,120,000.00	\$ 1,124,242.73
Student Sources								
Other Student Fees	-	-	-	2,324,452.55	-	2,324,452.55	5,695,000.00	(3,370,547.45)
Federal Sources								
Federal Grants	-	-	-	27,592.42	1,999,701.15	2,027,293.57	-	2,027,293.57
State Sources								
State Grants	-	-	-	-	-	-	-	-
Other Revenues								
Local Grants	-	-	-	8,074.00	-	8,074.00	-	8,074.00
Miscellaneous	-	-	-	-	-	-	5,500,000.00	(5,500,000.00)
Insurance Proceeds	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>4,397.25</u>	<u>-</u>	<u>-</u>	<u>4,596,610.06</u>	<u>2,007,452.79</u>	<u>6,604,062.85</u>	<u>12,315,000.00</u>	<u>(5,710,937.15)</u>
EXPENDITURES								
Auxiliary Enterprise								
Salaries and Benefits	-	-	-	629,743.38	(517.51)	629,225.87	760,000.00	(130,774.13)
General Operating Expense	-	-	-	448,873.76	-	448,873.76	3,970,000.00	(3,521,126.24)
Supplies	-	-	-	23,703.00	-	23,703.00	130,000.00	(106,297.00)
Capital Outlay	-	-	11,150,516.34	12,188,938.32	-	12,188,938.32	11,700,000.00	488,938.32
Scholarships	-	-	-	1,070,421.84	-	1,070,421.84	900,000.00	170,421.84
Food Service	-	-	-	769,569.93	-	769,569.93	790,000.00	(20,430.07)
Books and Merchandise	-	-	-	409,630.90	(2,179.26)	407,451.64	700,000.00	(292,548.36)
Lease Expense	-	-	-	12,000.00	-	12,000.00	-	12,000.00
Debt Service	-	-	-	183,685.93	-	183,685.93	-	183,685.93
Operating Transfer to:								
Campus Housing Fund	-	-	-	-	-	-	-	-
Activity Fee Scholarship Fund	-	-	-	-	-	-	-	-
Trustee Discretionary Fund	-	-	-	-	-	-	-	-
CARES Act HEERF Grant Fund	-	-	-	-	-	-	-	-
Revenue Bonds Fund	-	-	-	320,180.00	-	320,180.00	320,180.00	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>11,150,516.34</u>	<u>16,056,747.06</u>	<u>(2,696.77)</u>	<u>16,054,050.29</u>	<u>19,270,180.00</u>	<u>(3,216,129.71)</u>
Excess of Revenues Over (Under) Expenditures	4,397.25	-	(11,150,516.34)	(11,460,137.00)	2,010,149.56	(9,449,987.44)	(6,955,180.00)	(2,494,807.44)
Unencumbered Cash								
Beginning of Year	60,444.38	50,000.00	12,101,538.36	14,917,580.78	(2,072,151.19)	12,845,429.59	12,686,894.00	158,535.59
End of Year	<u>\$ 64,841.63</u>	<u>\$ 50,000.00</u>	<u>\$ 951,022.02</u>	<u>\$ 3,457,443.78</u>	<u>\$ (62,001.63)</u>	<u>\$ 3,395,442.15</u>	<u>\$ 5,731,714.00</u>	<u>\$ (2,336,271.85)</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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	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	\$ 311.07	\$ -	\$ 311.07	\$ -	\$ 311.07
Operating Transfers from:						
Housing Fund	215,725.76	214,520.60	-	214,520.60	321,979.00	(107,458.40)
Bookstore Fund	106,252.99	105,659.40	-	105,659.40	-	105,659.40
TOTAL REVENUES	327,224.81	320,491.07	-	320,491.07	321,979.00	(1,487.93)
EXPENDITURES						
Debt Service						
Bond Principal	265,000.00	275,000.00	-	275,000.00	275,000.00	-
Bond Interest	53,593.75	69,431.51	(22,781.83)	46,649.68	46,979.00	(329.32)
Debt Service Expense	-	-	-	-	-	-
TOTAL EXPENDITURES	318,593.75	344,431.51	(22,781.83)	321,649.68	321,979.00	(329.32)
Excess of Revenues and Transfers Over (Under) Expenditures	8,631.06	(23,940.44)	22,781.83	(1,158.61)	-	(1,158.61)
Unencumbered Cash Beginning of Year	388,631.93	384,710.60	12,552.39	397,262.99	392,017.00	5,245.99
End of Year	<u>\$ 397,262.99</u>	<u>\$ 360,770.16</u>	<u>\$ 35,334.22</u>	<u>\$ 396,104.38</u>	<u>\$ 392,017.00</u>	<u>\$ 4,087.38</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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	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	\$ 487,481.76	\$ 509,122.09	\$ -	\$ 509,122.09	\$ 542,734.00	\$ (33,611.91)
Motor Vehicle Tax	40,625.86	37,899.91	-	37,899.91	38,952.00	(1,052.09)
Recreational Vehicle Tax	720.80	741.78	-	741.78	706.00	35.78
16/20 M Vehicle Tax	2,376.60	2,561.99	-	2,561.99	-	2,561.99
Vehicle Rental Excise Tax	11.07	9.47	-	9.47	-	9.47
Delinquent Tax	6,406.60	5,832.54	-	5,832.54	3,380.00	2,452.54
State Sources						
Other State Income	-	303,788.00	-	303,788.00	303,788.00	-
Use of Money and Property						
Capital Lease Proceeds	4,175,000.00	-	-	-	-	-
Other Sources						
Donations	955,000.00	-	-	-	-	-
Miscellaneous	260,665.85	100,709.58	-	100,709.58	-	100,709.58
TOTAL REVENUES	5,928,288.54	960,665.36	-	960,665.36	889,560.00	71,105.36
EXPENDITURES						
Plant, Equipment and Facility						
Capital Outlay	5,559,087.45	1,025,498.87	-	1,025,498.87	1,027,800.00	(2,301.13)
Debt Service						
Bond Principal	250,000.00	-	-	-	-	-
Bond Interest	9,483.36	(24,819.44)	24,819.44	-	-	-
Adjustment for Qualifying Budget Credits					-	-
TOTAL EXPENDITURES	5,818,570.81	1,000,679.43	24,819.44	1,025,498.87	1,027,800.00	(2,301.13)
Excess of Revenues and Transfers Over (Under) Expenditures	109,717.73	(40,014.07)	(24,819.44)	(64,833.51)	(138,240.00)	73,406.49
Unencumbered Cash						
Beginning of Year	925,982.06	1,010,880.35	24,819.44	1,035,699.79	485,750.00	549,949.79
End of Year	\$ 1,035,699.79	\$ 970,866.28	\$ -	\$ 970,866.28	\$ 347,510.00	\$ 623,356.28

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Changes in Assets and Liabilities
 All Agency Funds - Primary Institution
 For the Year Ended June 30, 2024

ACCOUNT NAME	Primary Institution			BALANCE JUNE 30, 2024
	BALANCE JUNE 30, 2023	ADDITIONS	DEDUCTIONS	
AGENCY FUND				
School Projects Accounts				
Sales Tax	\$ 12,008.21	\$ 13,482.24	\$ 14,203.84	\$ 11,286.61
Scholarships	5,537.25	372,895.78	376,687.00	1,746.03
Total School Projects	17,545.46	386,378.02	390,890.84	13,032.64
Student Organization Accounts				
SIFE	603.05	-	-	603.05
Block & Bridle	705.38	-	-	705.38
Child Care Club	4,182.21	585.00	193.85	4,573.36
J.C. PHI THETA KAPPA	883.11	140.00	-	1,023.11
J.C. Student Senate	343.39	-	-	343.39
PHI THETA KAPPA	2,100.75	400.00	179.00	2,321.75
VICA	13,089.40	100,000.00	107,000.00	6,089.40
Geary Co. SIFE	1,686.04	-	-	1,686.04
Radio Club	651.73	-	-	651.73
Total Student Organizations	24,245.06	101,125.00	107,372.85	17,997.21
TOTAL AGENCY FUNDS	\$ 41,790.52	\$ 487,503.02	\$ 498,263.69	\$ 31,029.85
Assets				
Cash and Investments	\$ 41,790.52	\$ 487,503.02	\$ 498,263.69	\$ 31,029.85
TOTAL ASSETS	\$ 41,790.52	\$ 487,503.02	\$ 498,263.69	\$ 31,029.85
Liabilities				
Deposits Held For Others	\$ 41,790.52	\$ 487,503.02	\$ 498,263.69	\$ 31,029.85
TOTAL LIABILITIES	\$ 41,790.52	\$ 487,503.02	\$ 498,263.69	\$ 31,029.85

**CLOUD COUNTY COMMUNITY COLLEGE
CONCORDIA, KANSAS**

FEDERAL COMPLIANCE SECTION

For the Year Ended June 30, 2024

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)

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
P.O. 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

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	2024	N/A
Junction City, KS	Yes	Yes	Yes	1991	N/A	2024	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: N/A

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2024

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	\$ -	\$ 48,232.00
Federal Supplemental Education Opportunity - Administration	N/A	84.007	-	3,215.47
		Total 84.007	-	51,447.47
Federal College Work-study	N/A	84.033	-	66,508.00
Federal College Work-study - Administration	N/A	84.033	-	3,325.40
		Total 84.033	-	69,833.40
Federal Pell Grant	N/A	84.063	-	1,815,083.00
Federal Pell Grant Administration	N/A	84.063	-	1,955.00
		Total 84.063	-	1,817,038.00
Federal Direct Loan	N/A	84.268	(1) -	753,416.00
			-	2,691,734.87
TRIO Cluster				
TRIO - Student Support Services	N/A	84.042	-	264,017.59
			-	264,017.59
Passed through the Kansas Board of Regents				
COVID-19 Education Stabilization Fund - Govenor's Emergency Relief	N/A	84.425C	-	19,047.60
Passed through the State of Kansas Department of Education:				
Adult Basic Education Program	FY2024- ABE	84.002A	-	70,277.00
Adult Basic Education Program - Discretionary	FY2024- ABE	84.002A	-	7,107.00
		Total 84.002A	-	77,384.00
Passed through the Kansas Board of Regents				
Carl Perkins Vocational Education Grants:				
Career and Technical Education	LEA#JO803	84.048A	-	78,587.00
Career and Technical Education - Incentive	LEA#JO803	84.048A	-	8,000.00
		Total 84.048A	-	86,587.00
Total U.S. Department of Education			-	3,138,771.06

CLOUD COUNTY COMMUNITY COLLEGE
 Concordia, Kansas
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2024

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	\$ -	\$ 7,192.42
Total U.S. Department of Agriculture			-	7,192.42
<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	-	20,400.00
Total U.S. Department of Health and Human Services			-	20,400.00
FEDERAL ASSISTANCE TOTALS			\$ -	\$ 3,166,363.48

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

**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**

INDEPENDENT AUDITOR'S REPORT

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 (*Government Auditing Standards*), the financial statements of the Cloud County Community College, as of and for the year ended June 30, 2024, 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 December 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
December 12, 2024

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

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, 2024. 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 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, 2024.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); 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 GAAS, *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 GAAS, *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 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
December 12, 2024

CLOUD COUNTY COMMUNITY COLLEGE
Concordia, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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 _____ X _____ 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

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

Auditee qualified as a low risk auditee? _____ X _____ 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, 2024

None

Cloud County Community College

BOARD OF TRUSTEES

December 16, 2024

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

Others Present:

Justin Ferrell – Attorney, Olivia Bergmeier – KNCK, Tonya Merrill – Blade Empire, Chris Wilson, Jennifer Zabokrtsky, Matt Bechard, Stefanie Perret, Jessica LeDuc, Heather Gennette, Stephanie Downie, Tom Roberts, and Heather Morgan.

Not Present: President Amber Knoettgen

- I. The meeting was called to order by Chairman Jesse Pounds at **4:58** 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 adopt the amended agenda to remove the Director of Adult Education under personnel. Motion passed.
- IV. **Guest Comments:** None
- V. **Introductions and Highlights**
 - A. **Heather Morgan - Executive Director of KACC**

Heather Morgan shared a legislative overview and had a collaborative conversation with the Board to keep them informed of what is happening at the state and national level.
- VI. **Consent Agenda** – Amber Hanson moved and Richard Hubert seconded to approve the Consent Agenda which includes the minutes of the November 25, 2024 regular board meeting; Treasurer’s Report; and Purchasing and Payment of Claims. Motion passed.
- VII. **Reports:**

President - Amber Knoettgen

President Knoettgen was absent from this month's meeting but shared her monthly report with the Board prior to the meeting in BoardBook.

A. Vice President for Academic Affairs - Dr. Brandon Galm

- 1) The second partnership workday with Kansas Wesleyan University was held on December 16th. We hosted this time and continued conversations, primarily focusing on where to direct our attentions for the next steps in developing opportunities. The Library, Student Engagement and Retention, and Student Senate all collaborated to host "Late Nights in the Library" with snacks for students during finals week.
- 2) The Student Activities Board and PTK sponsored Picture with Santa on December 13th and 14th at the Geary County Campus with Kelly Kemp, CDL instructor, dressed up as Santa Claus. They also hosted a holiday trivia on December 3rd. All 4 students enrolled in CDL for second session passed the DMV driving exam and earned their Class A CDL.
- 3) After receiving a request from local communities, the Advanced EMT course will be offered again this spring. If the demand remains high, we will look at reinstating the full Advanced EMT program.
- 4) On December 6th, High Banks Wind Farm used Cloud's climb tower facility to retrain and train their wind technicians in multiple aspects of rescue and PPE use with another group attending on December 13th. Thank you to Curt Weatherhead for developing this relationship with High Banks. Sky Specs, a drone turbine-tower inspection company has visited twice, as their chief pilot lives in Abilene. The chief pilot has been flying around our turbines to evaluate new software the company is developing. Their executives plan to visit from Michigan in mid-January to explore opportunities for collaboration.

B. Vice President for Administrative Services – Caesar Wood

- 1) *Finance/Reports Updates* – There is a draft of the 2024 audit compiled by Jarred, Gilmore, and Phillips and uploaded to BoardBook. The auditors will be here at the January 27th board meeting to present and discuss the information within the audit.
- 2) *Children's Center* – Enrollment for Spring 2025 is complete with all rooms full for current Staffing and are as follows: Infants—6, Toddler Ones—5, Toddler Twos—5, and Preschool—12. We are partnering with Project Search again this year and we will have an intern in the Children's Center during the spring semester. Michelle Charbonneau, Director of the Children's Center, thanked the trustees for their support and for inviting them to the last Board meeting.
- 3) *Residence Life* – The estimated spring occupancy is 238, but we are still taking applications for the spring semester. 35 students have transferred to

other schools, moved off campus, or are graduating, which is common between semesters.

- 4) *Facilities Updates* – The college interviewed four applications for the Director of Campus Facilities position and the top two applicants will be on campus in January to finalize the search process.

C. Vice President for Student Services – Brandt Hutchinson

- 1) *Advising and Dual Advising* – The search committee held interviews for the Advisement Office Manager position. Dual Advising sent applicant reports to coordinators and provided enrollment/advising assistance as requested. They also assisted April Benne and Bennington High School with setting up a time for dual credit enrollment support on Wednesday, December 11th.
- 2) *Student Engagement* – Student groups and athletic teams participated in bell ringing at Walmart on December 2nd, 4th, 5th, and 6th. Zoe Merz hosted “Late Nights in the Library” for two nights with 52 students in attendance.
- 3) *Student Accessibility and Mental Health Services* – For the month of November, BetterMynd had 7 students utilized services with a total of 10 sessions and On-Campus had 26 students utilized services for a total of 47 sessions.

VIII. Discussion Items: None

IX. Action Items: None

X. Other

A. Schedule Organizational Meeting

The Board decided to hold the 2025 Organizational Meeting during the regular monthly meeting on Monday, January 27th at 5:00 pm in PA257.

XI. Executive Session: None

XII. Adjournment

Kevin Pounds moved and Dave Garnas seconded to adjourn the meeting at 5:34 pm. Motion passed.

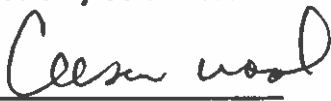
Board of Trustees

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

General Fund

November 30, 2024	\$4,697,713.25
Receipts	\$963,299.48
Disbursements Paid and Returned	\$1,719,323.53
December 31, 2024	\$3,941,689.20
Outstanding Warrants	\$90,993.85
Certificates of Deposit	\$2,000,000.00
Balance on Hand Central National Bank	\$5,850,695.35

Respectfully Submitted:

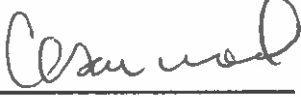
By: 
Caesar Wood, Treasurer

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

General Fund

November 30, 2023	\$16,806,152.47
Receipts	\$983,692.62
Disbursements Paid and Returned	\$2,152,265.78
December 31, 2023	\$15,637,579.31
Outstanding Warrants	\$96,005.73
Balance on Hand Central National Bank	\$15,541,573.58

Respectfully Submitted:

By: 
Caesar Wood, Treasurer

AUXILIARY FUNDS REPORT
December 2024

	<u>December 2024</u>	<u>December 2023</u>	<u>June 2024</u>
<u>ACTIVITY FEE SCHOLARSHIP - FUND 81</u>			
Beginning Fund Balance	370,000.10	447,276.87	447,276.87
YTD Income	951,221.00	877,619.00	1,176,831.00
YTD Expenditures	<u>83,430.31</u>	<u>100,200.00</u>	<u>1,254,107.77</u>
Ending Fund Balance	1,237,790.79	1,224,695.87	370,000.10
=====			
<u>CHILDREN'S CENTER - FUND 82</u>			
Beginning Fund Balance	35,919.67	61,814.01	61,814.01
YTD Income	93,600.77	83,989.16	156,971.88
YTD Expenditures	<u>129,841.69</u>	<u>99,062.75</u>	<u>182,866.22</u>
Ending Fund Balance	(321.25)	46,740.42	35,919.67
=====			
<u>BOOKSTORE - FUND 83</u>			
Beginning Fund Balance	749,248.50	804,911.45	804,911.45
YTD Income	305,329.09	307,638.33	554,581.94
YTD Expenditures	<u>291,899.12</u>	<u>262,034.56</u>	<u>610,244.89</u>
Ending Fund Balance	762,678.47	850,515.22	749,248.50
=====			
<u>CAMPUS HOUSING - FUND 85</u>			
Beginning Fund Balance	936,231.36	1,022,945.09	1,022,945.09
YTD Income	836,261.00	862,548.00	1,677,511.90
YTD Expenditures	<u>686,496.52</u>	<u>814,457.40</u>	<u>1,764,225.63</u>
Ending Fund Balance	1,085,995.84	1,071,035.69	936,231.36
=====			
<u>FOOD SERVICE - FUND 86</u>			
Beginning Fund Balance	240,010.49	235,776.33	235,776.33
YTD Income	46,911.21	27,075.60	55,399.64
YTD Expenditures	<u>27,944.19</u>	<u>31,733.20</u>	<u>51,165.48</u>
Ending Fund Balance	258,977.51	231,118.73	240,010.49
=====			
<u>CAMPUS PATROL - FUND 88</u>			
Beginning Fund Balance	15,920.57	0.00	0.00
YTD Income	85,916.39	100,965.00	101,045.00
YTD Expenditures	<u>48,672.79</u>	<u>31,951.16</u>	<u>85,124.43</u>
Ending Fund Balance	53,164.17	69,013.84	15,920.57
=====			
<u>LAUNDRY FACILITY - FUND 89</u>			
Beginning Fund Balance	64,841.63	60,444.38	60,444.38
YTD Income	2,504.70	0.00	4,397.25
YTD Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Fund Balance	67,346.33	60,444.38	64,841.63
=====			
<u>TOTAL AUXILIARY FUNDS</u>			
Beginning Fund Balance	2,412,172.32	2,633,168.13	2,633,168.13
YTD Income	<u>2,321,744.16</u>	<u>2,259,835.09</u>	<u>3,726,738.61</u>
YTD Expenditures	<u>1,268,284.62</u>	<u>1,339,439.07</u>	<u>3,947,734.42</u>
Ending Fund Balance	3,465,631.86	3,553,564.15	2,412,172.32
=====			

Other Unrestricted Funds:	<u>December 2024</u>	<u>December 2023</u>	<u>June 2024</u>
<u>CE NON CREDIT - FUND 13</u>			
Beginning Fund Balance	163,217.31	162,083.61	162,083.61
YTD Income	13,930.00	13,392.00	14,648.00
YTD Expenditures	<u>11,498.30</u>	<u>0.00</u>	<u>13,514.30</u>
Ending Fund Balance	165,649.01	175,475.61	163,217.31
=====			
<u>CONTINGENCY FUND - FUND 50</u>			
Beginning Fund Balance	50,000.00	50,000.00	50,000.00
YTD Income	0.00	0.00	0.00
YTD Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Fund Balance	50,000.00	50,000.00	50,000.00
=====			
<u>BOARD OF TRUSTEES FUND - FUND 51</u>			
Beginning Fund Balance	959,002.99	12,126,175.93	12,126,175.93
YTD Income	519,820.38	0.00	0.00
YTD Expenditures	<u>959,942.96</u>	<u>3,131,325.48</u>	<u>11,167,172.94</u>
Ending Fund Balance	518,880.41	8,994,850.45	959,002.99
=====			
<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	20,520.02	56,347.36	56,347.36
YTD Income	0.00	0.00	100,709.58
YTD Expenditures	<u>0.00</u>	<u>144,857.92</u>	<u>136,536.92</u>
Ending Fund Balance	20,520.02	(88,510.56)	20,520.02
=====			
<u>TURBINE REPAIR FUND - FUND 60</u>			
Beginning Fund Balance	6,863.73	1,263.73	1,263.73
YTD Income	20,000.00	20,000.00	20,000.00
YTD Expenditures	<u>11,354.85</u>	<u>14,400.00</u>	<u>14,400.00</u>
Ending Fund Balance	15,508.88	6,863.73	6,863.73
=====			
<u>CAPITAL OUTLAY - FUND 61</u>			
Beginning Fund Balance	942,365.29	971,371.46	971,371.46
YTD Income	389,894.66	340,326.05	859,955.78
YTD Expenditures	<u>288,594.21</u>	<u>587,666.54</u>	<u>888,961.95</u>
Ending Fund Balance	1,043,665.74	724,030.97	942,365.29
=====			
<u>REVENUE BOND FUND - FUND 62</u>			
Beginning Fund Balance	390,547.25	392,016.93	392,016.93
YTD Income	0.00	0.00	320,180.00
YTD Expenditures	<u>301,805.00</u>	<u>299,844.68</u>	<u>321,649.68</u>
Ending Fund Balance	88,742.25	92,172.25	390,547.25
=====			
<u>BUILDING DEVELOPMENT - FUND 63</u>			
Beginning Fund Balance	6,279.66	57,963.11	57,963.11
YTD Income	58,184.00	621,277.76	847,482.60
YTD Expenditures	<u>58,313.61</u>	<u>198,610.37</u>	<u>899,166.05</u>
Ending Fund Balance	6,150.05	480,630.50	6,279.66
=====			
<u>GEARY BUILDING FEE- FUND 65</u>			
Beginning Fund Balance	1,412.50	2,460.00	2,460.00
YTD Income	11,660.00	11,740.00	22,090.00
YTD Expenditures	<u>10,518.75</u>	<u>11,568.75</u>	<u>23,137.50</u>
Ending Fund Balance	2,553.75	2,631.25	1,412.50
=====			
<u>ACTIVITY ACCOUNTS - FUND 73</u>			
Beginning Fund Balance	1,072,498.06	1,513,562.61	1,513,562.61
YTD Income	1,096,039.64	935,843.66	2,888,510.85
YTD Expenditures	<u>1,893,386.08</u>	<u>1,519,817.94</u>	<u>3,329,575.40</u>
Ending Fund Balance	275,151.62	929,588.33	1,072,498.06
=====			

December 2024

11	General Fund Cash	-86,864.21
12	Vocational Fund Cash	-159,972.45
13	CE Non Credit	165,649.01
15	Employee Benefits	0.00
20	**Direct Loan	0.00
21	Federal Work Study	0.00
22	**Federal SEOG	0.00
23	ABE Grant	28,458.20
24	**Federal Pell Grant	120,652.98
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	348.68
29	USDA Solar Energy Grant	0.00
30	KBOR-Food Pantry	0.00
31	JIIST Grant	0.00
32	KBOR-Nursing Grant	91,947.00
33	SPARK Funds-Cloud and Geary Co	0.00
34	Trio SSS	-14,914.81
35	Program Improvement	-215.00
36	Internship Grant	0.00
37	WIOA Grant	0.00
50	Contingency Fund	50,000.00
51	Board of Trustees Fund	518,880.41
52	Health Insurance Fund	322,630.36
53	Insurance Deductible Fund	20,520.02
60	Turbine Repair Fund	15,508.88
61	Capital Outlay	1,043,665.74
62	Revenue Bond Fund	88,742.25
63	Building Fund	6,150.05
65	Geary Co. Facility Use Fee	2,553.75
66	Inactive Fund	0.00
73	Activity Accounts	275,151.62
81	Activity Fee Scholarship	1,237,790.79
82	Children's Center	-321.25
83	Bookstore	762,678.46
84	Inactive Fund	0.00
85	Campus Housing	1,085,995.84
86	Food Service	258,977.51
87	Inactive Fund	0.00
88	Campus Patrol	53,164.17
89	Laundry Facility	67,346.33
Total - General Fund Checking Account		<u>5,850,695.35</u>

** Denotes separate checking account

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148027						
	12/11/2024	Amazon Capital Services, Inc.	\$77.14	AH: Amazon Items	01 73 7365 799	
	12/11/2024	Amazon Capital Services, Inc.	\$66.88	White Boards & Snellen Chart	01 12 1124 701	
		Check Total:	\$144.02			
148028						
	12/11/2024	ASCAP	\$427.05	ASCAP	01 11 1116 852	
		Check Total:	\$427.05			
148029						
	12/11/2024	Blacksmith Coffee Shop and Roastery	\$360.00	coffee supplies for Hava Java	01 73 7314 799	
		Check Total:	\$360.00			
148030						
	12/11/2024	Blade Empire Publishing Co., Inc.	\$54.00	Advisement Office Mgr Ad	01 11 6109 615	
	12/11/2024	Blade Empire Publishing Co., Inc.	\$54.00	Allied Health Instructor Ad	01 11 6109 615	
	12/11/2024	Blade Empire Publishing Co., Inc.	\$54.00	Coordinator of the SSC Ad	01 11 6109 615	
	12/11/2024	Blade Empire Publishing Co., Inc.	\$35.90	Dirctor of Adult Ed Ad	01 11 6109 615	
	12/11/2024	Blade Empire Publishing Co., Inc.	\$60.00	Director of Facilities Ad	01 11 6109 615	
	12/11/2024	Blade Empire Publishing Co., Inc.	\$54.00	Financial Aid Specialist Ad	01 11 6109 615	
	12/11/2024	Blade Empire Publishing Co., Inc.	\$45.00	Nursing Skills Coordinator Ad	01 11 6109 615	
		Check Total:	\$356.90			
148031						
	12/11/2024	Erica S Brand	\$432.60	USTFCCCA Convention Fee - Erica Brand	01 11 5524 750	
		Check Total:	\$432.60			
148032						
	12/11/2024	Bumper to Bumper of Concordia	\$30.11	#55 yard truck headlights-465594	01 11 6502 647	
		Check Total:	\$30.11			
148033						
	12/11/2024	Card Services	\$1,115.84	Air Fare 4 to HLC Conf 4/5-4/8	01 11 6104 602	
	12/11/2024	Card Services	\$215.00	NABCEP Photovoltaic Certificate course 2	01 35 2007 616	
	12/11/2024	Card Services	\$213.93	RE: Click Bond Adhesive	01 73 7366 799	
	12/11/2024	Card Services	\$3,675.00	Reg5toHLCAprilConfBG<BH<CL<KF<CW	01 11 6104 627	
		Check Total:	\$5,219.77			
148034						
	12/11/2024	Carefusion Solutions, LLC	\$-500.00		01 11 0000 484	
	12/11/2024	Carefusion Solutions, LLC	\$100,000.00	Pyxis 2 Supply Station	01 63 0000 205	
	12/11/2024	Carefusion Solutions, LLC	\$24,225.00	Pyxis 2 Supply Station	01 73 0000 205	
		Check Total:	\$123,725.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148035	12/11/2024	Champion Teamwear	\$1,762.64	Mens track equipment uniforms 1	01 11 5525 712	
		Check Total:	\$1,762.64			
148036	12/11/2024	Cloud County RWD #1	\$35.00	Wrestling Facility	01 11 7900 632	
		Check Total:	\$35.00			
148037	12/11/2024	Cloud County Transfer Station	\$19.20	Trash to dump	01 11 7300 651	
		Check Total:	\$19.20			
148038	12/11/2024	Commerce Bank	\$16.00	monthly invoice prepaid card-Dec	01 11 6200 799	
	12/11/2024	Commerce Bank	\$16.00	monthly invoice prepaid card-Nov	01 11 6200 799	
		Check Total:	\$32.00			
148039	12/11/2024	Concordia Town and Country	\$166.97	Compact driver, light, trap-193219	01 11 7300 651	
	12/11/2024	Concordia Town and Country	\$42.98	Mouse repellent-193219	01 11 6502 647	
	12/11/2024	Concordia Town and Country	\$70.97	RE: Airfoils plastic sheeting	01 73 7366 799	
		Check Total:	\$280.92			
148040	12/11/2024	Dennis Brett Erkenbrack	\$86.52	WBB post-game meals on 12/4/24	01 11 5511 605	
		Check Total:	\$86.52			
148041	12/11/2024	Farm Country Ford, Inc.	\$544.30	Vehicle #15 Strut replacement-208390	01 11 6502 647	
		Check Total:	\$544.30			
148042	12/11/2024	HealthStream, Inc.	\$43.00	Nur: Health Stream Faculty Access	01 12 1124 701	
		Check Total:	\$43.00			
148043	12/11/2024	Hood Htg., Air, Plg. Electricinc.	\$21.48	Bld 15 Cartridge fuse-99577	01 85 9100 652	
	12/11/2024	Hood Htg., Air, Plg. Electricinc.	\$1,158.52	Bld 15 press fitting entrance-100676	01 85 9100 652	
	12/11/2024	Hood Htg., Air, Plg. Electricinc.	\$586.25	Bld 15 PTAC-100869	01 85 9100 652	
	12/11/2024	Hood Htg., Air, Plg. Electricinc.	\$344.43	PTAC Repair-100444	01 85 9100 652	
	12/11/2024	Hood Htg., Air, Plg. Electricinc.	\$4,646.30	TH Sewer pumps-100566	01 85 9100 652	
		Check Total:	\$6,756.98			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148044	12/11/2024	Inceptia	\$10.90	Default Mngmt Svcs #C00190900202411	01 73 7303 799	
Check Total:			\$10.90			
148045	12/11/2024	NCK Mats and More, LLC	\$145.72	Mat Cleaning-Campus #83745	01 11 7100 708	
	12/11/2024	NCK Mats and More, LLC	\$14.37	Mat Cleaning-Wrestling Facility #83744	01 11 7100 708	
Check Total:			\$160.09			
148046	12/11/2024	North Central Kansas Community Netv	\$50.00	Wrestling Facility Internet-November	01 11 7900 632	
Check Total:			\$50.00			
148047	12/11/2024	Peltier Foundry, Inc.	\$532.00	Metal for class	01 12 1103 701	
Check Total:			\$532.00			
148048	12/11/2024	Kevin D Pounds	\$196.98	Mileage Reimburse - KACC Meetings	01 11 6102 601	
	12/11/2024	Kevin D Pounds	\$357.78	Mileage Reimburse - KACC Meetings	01 11 6102 601	
Check Total:			\$554.76			
148049	12/11/2024	David L Shirkey	\$160.19	Reimbursement	01 11 1113 701	
Check Total:			\$160.19			
148050	12/11/2024	Stanion Wholesale	\$47.92	Freight-5824269-00	01 85 9100 652	
Check Total:			\$47.92			
148051	12/11/2024	Super 8 - Iola	\$80.54	RE: S. Baker La Harpe Lodging	01 12 1127 601	
Check Total:			\$80.54			
148052	12/11/2024	Cassie A Wurtz	\$103.43	Prizes for December Challenge	01 73 7324 799	
Check Total:			\$103.43			
148053	12/11/2024	Xerox Corporation	\$2,725.64	Dec copier invoice	01 11 6501 643	
	12/11/2024	Xerox Corporation	\$678.41	Dec copier invoice	01 11 8316 643	
Check Total:			\$3,404.05			
148054	12/12/2024	Cloud County Community College	\$645.00	Payroll Deduction	01 11 0000 202	
	12/12/2024	Cloud County Community College	\$750.00		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148054	12/12/2024	Cloud County Community College	\$512.00	Payroll Deduction	01 11 0000 202	
		Check Total:	\$1,907.00			
148055	12/12/2024	Autumn K. Koch	\$2,000.00	A/R refund check	01 11 0000 131	
		Check Total:	\$2,000.00			
148056	12/12/2024	Emma M. Hueser	\$5,000.00	A/R refund check	01 11 0000 131	
		Check Total:	\$5,000.00			
148057	12/12/2024	Elyla S. Robles	\$1,000.00	A/R refund check	01 11 0000 131	
		Check Total:	\$1,000.00			
148058	12/12/2024	Kourtney D. Dibben	\$295.00	A/R refund check	01 11 0000 131	
		Check Total:	\$295.00			
148059	12/12/2024	Carlie R. Carlgren	\$500.00	A/R refund check	01 11 0000 131	
		Check Total:	\$500.00			
148060	12/12/2024	Kaiden A. Hodzic	\$294.00	A/R refund check	01 11 0000 131	
		Check Total:	\$294.00			
148061	12/12/2024	Kirsten A. Allison	\$1,000.00	A/R refund check	01 11 0000 131	
		Check Total:	\$1,000.00			
148062	12/12/2024	Alec Huck	\$628.00	A/R refund check	01 11 0000 131	
		Check Total:	\$628.00			
148063	12/12/2024	Trystan H. Shoemaker	\$174.00	A/R refund check	01 11 0000 131	
		Check Total:	\$174.00			
148064	12/13/2024	1st Choice Security LLC	\$599.50	GCC Security 11/18-11/26/24	01 88 9100 524	
		Check Total:	\$599.50			
148065	12/13/2024	4imprint	\$175.87	Table Cloth for Recruiting	01 12 1103 701	
		Check Total:	\$175.87			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148066	12/13/2024	Alliance Business Services, Inc	\$1,984.99	Fiber Broadband/Voice Over IP	01 11 6501 631	
		Check Total:	\$1,984.99			
148067	12/13/2024	Amazon Capital Services, Inc.	\$198.92	Acrylic Wall Mounts for Tech Building	01 11 7100 650	
	12/13/2024	Amazon Capital Services, Inc.	\$10.99	Adaptor for Standing desk	01 11 6501 649	
	12/13/2024	Amazon Capital Services, Inc.	\$50.75	Cable and Adaptor	01 11 6501 649	
	12/13/2024	Amazon Capital Services, Inc.	\$15.91	cat 6 connectors	01 73 7303 799	
	12/13/2024	Amazon Capital Services, Inc.	\$30.00	Control Box for Standing desk	01 11 6501 649	
	12/13/2024	Amazon Capital Services, Inc.	\$12.26	electric tape	01 73 7303 799	
	12/13/2024	Amazon Capital Services, Inc.	\$24.59	low voltage cutout	01 73 7303 799	
	12/13/2024	Amazon Capital Services, Inc.	\$67.93	Magnetic Tape for Production room	01 11 6501 704	
	12/13/2024	Amazon Capital Services, Inc.	\$16.99	Magnets for White boards	01 11 6501 704	
	12/13/2024	Amazon Capital Services, Inc.	\$27.80	Power supply cord	01 11 6501 649	
	12/13/2024	Amazon Capital Services, Inc.	\$49.60	pull string	01 73 7303 799	
	12/13/2024	Amazon Capital Services, Inc.	\$63.07	The other half of books for Literacy nig	01 11 6106 617	
	12/13/2024	Amazon Capital Services, Inc.	\$42.24	Vacuum Cleaner filters	01 11 6501 852	
	12/13/2024	Amazon Capital Services, Inc.	\$17.60	velcro	01 73 7303 799	
	12/13/2024	Amazon Capital Services, Inc.	\$37.90	Whaley Grade Book for Business Dept	01 11 6501 704	
		Check Total:	\$666.55			
148068	12/13/2024	Assessment Technologies Institute, LL	\$31,730.00	ATI Bundle - Engage Fundamentals	01 83 9100 742	
	12/13/2024	Assessment Technologies Institute, LL	\$12,110.00	ATI Bundle - Pharmacology Made Easy	01 83 9100 742	
		Check Total:	\$43,840.00			
148069	12/13/2024	BCS Apparel	\$1,472.50	Nike Tees/Hoodies	01 83 9100 743	
	12/13/2024	BCS Apparel	\$124.00	Shipping Charge - BCS	01 83 9100 743	
		Check Total:	\$1,596.50			
148070	12/13/2024	Blade Empire Publishing Co., Inc.	\$17.98	Canary Paper	01 11 6501 704	
	12/13/2024	Blade Empire Publishing Co., Inc.	\$15.00	Chamber Punch Card Promotions	01 11 6106 617	
	12/13/2024	Blade Empire Publishing Co., Inc.	\$60.00	Graduation Sponsorship	01 11 6106 681	
		Check Total:	\$92.98			
148071	12/13/2024	Bomgaars Supply, Inc	\$113.97	Horse empower	01 12 1102 719	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148071	12/13/2024	Bomgaars Supply, Inc	\$71.95	Wheels for Air Compressor nursing	01 11 7100 650	
		Check Total:	\$185.92			
148072	12/13/2024	Brady Industries of Kansas, LLC	\$1,686.94	Janitorial Supplies	01 11 7100 708	
		Check Total:	\$1,686.94			
148073	12/13/2024	BSN Sports	\$1,964.58	``Mens track team puma jackets	01 11 5525 712	
		Check Total:	\$1,964.58			
148074	12/13/2024	Bumper to Bumper of Concordia	\$4.57	Air line fitting-465752	01 11 7300 651	
	12/13/2024	Bumper to Bumper of Concordia	\$14.25	Vehicle #55 air filter yard truck-465714	01 11 6502 647	
		Check Total:	\$18.82			
148075	12/13/2024	Card Services	\$338.04	The last national XC hotel room	01 11 5505 799	
		Check Total:	\$338.04			
148076	12/13/2024	CI Sport	\$976.32	CI Sport Koopa Crew	01 83 9100 743	
		Check Total:	\$976.32			
148077	12/13/2024	Clay Center Dispatch	\$42.00	Winter sports section ad	01 11 6107 615	
		Check Total:	\$42.00			
148078	12/13/2024	CloudCorp	\$500.00	Cloud Corp Sponsorship	01 11 6106 617	
		Check Total:	\$500.00			
148079	12/13/2024	Concordia Area Chamber of Commerc	\$40.00	Chamber Bucks for Sept All Housing	01 85 9100 617	
		Check Total:	\$40.00			
148080	12/13/2024	Concordia Homestore	\$9.28	Kitchen handsink screws-492921/4	01 11 7100 650	
	12/13/2024	Concordia Homestore	\$48.97	Screwdrivers & metal cutters-492837/4	01 11 7300 852	
		Check Total:	\$58.25			
148081	12/13/2024	Concordia Town and Country	\$45.05	Bolts & large wheels tech buld-193660	01 11 7100 650	
	12/13/2024	Concordia Town and Country	\$90.65	Elect & plumbing tools-193275	01 11 7300 651	
	12/13/2024	Concordia Town and Country	\$16.20	Electrical supplies tech west-193829	01 11 7100 650	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148081						
	12/13/2024	Concordia Town and Country	\$4.29	Grounding pigtail techwest outlet-193850	01 11 7100 650	
	12/13/2024	Concordia Town and Country	\$34.99	Heavy duty straps-193298	01 11 7300 852	
	12/13/2024	Concordia Town and Country	\$3.98	Hose clamps tech buld.-193728	01 11 7100 650	
	12/13/2024	Concordia Town and Country	\$143.43	Ice melt liquid pump-193924	01 11 7300 651	
	12/13/2024	Concordia Town and Country	\$12.47	Pencil sharpener & saw-193841	01 11 7300 852	
	12/13/2024	Concordia Town and Country	\$3.98	Pipe tape for compressor-193722	01 11 7300 651	
	12/13/2024	Concordia Town and Country	\$149.99	Security door lock keypad-193765	01 11 7100 650	
	12/13/2024	Concordia Town and Country	\$35.67	Tech buld air line fittings-193671	01 11 7100 650	
	12/13/2024	Concordia Town and Country	\$117.63	Wall patch tape & putty knives-193816	01 11 7100 650	
		Check Total:	\$658.33			
148082						
	12/13/2024	Consolidated Management Co.	\$406.80	Daycare meals 11/18-11/22	01 82 9100 741	
		Check Total:	\$406.80			
148083						
	12/13/2024	Consolidated Printing	\$560.00	Window Envelopes	01 11 6501 704	
		Check Total:	\$560.00			
148084						
	12/13/2024	Gambino's Pizza	\$21.98	Food for Housing after hours work	01 85 9100 799	
		Check Total:	\$21.98			
148085						
	12/13/2024	Hartman Publishing	\$855.48	CNA Textbooks	01 83 9100 742	
		Check Total:	\$855.48			
148086						
	12/13/2024	ImageQuest Inc.	\$469.67	Staples and Waste Containers for the Pro	01 11 6501 643	
		Check Total:	\$469.67			
148087						
	12/13/2024	Instructure, Inc.	\$400.00	Canvas Certification Training	01 11 1539 601	
	12/13/2024	Instructure, Inc.	\$1,600.00	Canvas Certification Training	01 11 6109 607	
		Check Total:	\$2,000.00			
148088						
	12/13/2024	Jarred, Gilmore and Phillips,PA	\$2,142.00	Year End Lease Crunch	01 11 6200 663	
		Check Total:	\$2,142.00			
148089						
	12/13/2024	Jenzabar, Inc.	\$7,375.00	Infomaker Subscription-279883	01 73 7303 799	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148089	12/13/2024	Jenzabar, Inc.	\$1,800.00	NelNet integration-279304	01 73 7303 799	
Check Total:			\$9,175.00			
148090	12/13/2024	Kansasland Concordia	\$27.99	Vehicle #14 tire repair-35105	01 11 6502 647	
Check Total:			\$27.99			
148091	12/13/2024	KNCK Concordia Radio	\$774.00	November radio ads & basketball games	01 11 6107 615	
Check Total:			\$774.00			
148092	12/13/2024	Amanda Kotambe	\$951.50	Airfare-student athlete schol	01 11 0000 131	
Check Total:			\$951.50			
148093	12/13/2024	KVSV	\$210.00	Post-season football ads	01 11 6107 615	
Check Total:			\$210.00			
148094	12/13/2024	Lampton Welding Supply	\$5.00	Gas for lab	01 12 1103 701	
	12/13/2024	Lampton Welding Supply	\$10.28	Welding Supplies	01 12 1103 701	
	12/13/2024	Lampton Welding Supply	\$11.99	Welding Supplies	01 12 1103 701	
	12/13/2024	Lampton Welding Supply	\$24.63	Welding Supplies	01 12 1103 701	
	12/13/2024	Lampton Welding Supply	\$35.41	Welding Supplies	01 12 1103 701	
	12/13/2024	Lampton Welding Supply	\$61.63	Welding Supplies	01 12 1103 701	
	12/13/2024	Lampton Welding Supply	\$118.72	Welding Supplies	01 12 1103 701	
	12/13/2024	Lampton Welding Supply	\$155.88	Welding Supplies	01 12 1103 701	
Check Total:			\$423.54			
148095	12/13/2024	Me and Ma's Bakery	\$23.50	Donuts for Finals week	01 11 5706 710	
	12/13/2024	Me and Ma's Bakery	\$293.75	Donuts for Service Area Schools Tour	01 11 5701 617	
Check Total:			\$317.25			
148096	12/13/2024	MV Sport - The Game	\$417.26	Bucket Hats	01 83 9100 743	
	12/13/2024	MV Sport - The Game	\$375.26	Khaki Hat	01 83 9100 743	
	12/13/2024	MV Sport - The Game	\$351.26	MV Sport Corduroy Baseball Hats	01 83 9100 743	
Check Total:			\$1,143.78			
148097	12/13/2024	NCK Mats and More, LLC	\$145.72	Mat Cleaning-Campus #83937	01 11 7100 708	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148097	12/13/2024	NCK Mats and More, LLC	\$14.37	Mat Cleaning-Wrestling Facility #83936	01 11 7100 708	
Check Total:			\$160.09			
148098	12/13/2024	North Central Kansas Medical Center	\$1,680.00	Reimbursement of Pmt. of Clinical Instr.	01 12 1124 524	
Check Total:			\$1,680.00			
148099	12/13/2024	Philadelphia Indemnity Insurance Com	\$300.00	Participant accident coverage	01 11 6200 621	
Check Total:			\$300.00			
148100	12/13/2024	Pizza Hut - Concordia	\$36.60	Pizza for Student Senate	01 11 5706 711	
	12/13/2024	Pizza Hut - Concordia	\$49.26	Pizza for student Senate	01 11 5706 711	
Check Total:			\$85.86			
148101	12/13/2024	Quill	\$149.98	Binders for HR	01 11 6501 704	
	12/13/2024	Quill	\$215.94	HP 414 Yellow & Magta	01 11 6501 704	
	12/13/2024	Quill	\$334.98	HP508A LaserJet Toner	01 11 6501 702	
	12/13/2024	Quill	\$547.98	HP87A Laser Jet Toner for SSC	01 11 6501 702	
	12/13/2024	Quill	\$596.83	Ink Cartridges	01 11 6501 702	
	12/13/2024	Quill	\$292.85	Mechanical Pencils & Scissors	01 11 6501 702	
	12/13/2024	Quill	\$127.96	Note pads for Production room	01 11 6501 704	
	12/13/2024	Quill	\$113.98	Paper Towels center pulls	01 11 7100 708	
	12/13/2024	Quill	\$35.56	Ribbons for Calculators	01 11 6501 704	
	12/13/2024	Quill	\$359.94	Self Adhesive Labels for Admission	01 11 6501 704	
	12/13/2024	Quill	\$624.98	Toner Cartridges	01 11 6501 702	
	12/13/2024	Quill	\$31.99	Waste Toner Bottle	01 11 6501 702	
Check Total:			\$3,432.97			
148102	12/13/2024	Rod's Thriftway	\$82.94	Juice & Water for Finals week	01 11 5706 710	
Check Total:			\$82.94			
148103	12/13/2024	Amber Lea Simmons	\$53.84	NR: Reimb. A. Simmons Tableware	01 12 1124 701	
Check Total:			\$53.84			
148104	12/13/2024	TouchTone Communications, Inc	\$117.01	Toll Free Calls on #800	01 11 6501 631	
Check Total:			\$117.01			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148105	12/13/2024	Valor FORD Inc	\$669.74	Replace Wires and sensor due to a mouse	01 11 6502 647	
Check Total:			\$669.74			
148106	12/13/2024	VitalSource Technologies LLC	\$10,851.44	VitalSource 2nd Start Txtbooks 2024	01 83 9100 742	
Check Total:			\$10,851.44			
148107	12/13/2024	Card Services	\$409.00	ACRL Conf Registration	01 11 4101 601	
	12/13/2024	Card Services	\$441.32	Bed Vibrating Smoke Alarm - M. Novovesky	01 85 9100 799	
	12/13/2024	Card Services	\$117.16	Halftime Contest Supplies	01 11 5706 711	
	12/13/2024	Card Services	\$1,539.09	Ice Melt 49 Bags - 1Pallet	01 11 7300 651	
	12/13/2024	Card Services	\$99.99	iCloud SSL renewal	01 11 6400 646	
	12/13/2024	Card Services	\$108.30	IT Office usb drives	01 11 6400 799	
	12/13/2024	Card Services	\$1,194.95	Liquid Ice Melt for the College (drum)	01 11 7300 651	
	12/13/2024	Card Services	\$99.99	my.cloud SSL renewal	01 11 6400 646	
	12/13/2024	Card Services	\$50.00	Ninite Pro	01 73 7303 799	
	12/13/2024	Card Services	\$1,574.20	November FB, Google & JNT management	01 11 6107 615	
	12/13/2024	Card Services	\$155.00	Phi Theta Kappa -Swank Motion Picture	01 73 7340 799	
	12/13/2024	Card Services	\$69.00	Simple Practice	01 73 7303 799	
Check Total:			\$5,858.00			
148108	12/17/2024	Aflac	\$21.58	Payroll Deduction	01 11 0000 202	
	12/17/2024	Aflac	\$38.74		01 11 0000 202	
	12/17/2024	Aflac	\$12.87		01 11 0000 202	
	12/17/2024	Aflac	\$62.92		01 11 0000 202	
	12/17/2024	Aflac	\$31.20		01 11 0000 202	
	12/17/2024	Aflac	\$35.88		01 11 0000 202	
	12/17/2024	Aflac	\$35.88		01 11 0000 202	
	12/17/2024	Aflac	\$35.88		01 11 0000 202	
	12/17/2024	Aflac	\$25.09		01 11 0000 202	
	12/17/2024	Aflac	\$56.16		01 11 0000 202	
	12/17/2024	Aflac	\$25.09		01 11 0000 202	
	12/17/2024	Aflac	\$47.84		01 11 0000 202	
	12/17/2024	Aflac	\$30.55		01 11 0000 202	
	12/17/2024	Aflac	\$30.55		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148108						
	12/17/2024	Aflac	\$25.09	Payroll Deduction	01 11 0000 202	
	12/17/2024	Aflac	\$30.94		01 11 0000 202	
	12/17/2024	Aflac	\$35.88		01 11 0000 202	
	12/17/2024	Aflac	\$56.16		01 11 0000 202	
	12/17/2024	Aflac	\$21.97		01 11 0000 202	
	12/17/2024	Aflac	\$27.04		01 11 0000 202	
	12/17/2024	Aflac	\$17.16		01 11 0000 202	
	12/17/2024	Aflac	\$25.09		01 11 0000 202	
	12/17/2024	Aflac	\$31.20		01 11 0000 202	
	12/17/2024	Aflac	\$12.87		01 11 0000 202	
	12/17/2024	Aflac	\$12.87		01 11 0000 202	
	12/17/2024	Aflac	\$30.94		01 11 0000 202	
	12/17/2024	Aflac	\$11.31		01 11 0000 202	
	12/17/2024	Aflac	\$84.24		01 11 0000 202	
	12/17/2024	Aflac	\$97.89		01 11 0000 202	
	12/17/2024	Aflac	\$80.34		01 11 0000 202	
	12/17/2024	Aflac	\$37.90		01 11 0000 202	
	12/17/2024	Aflac	\$54.23		01 11 0000 202	
	12/17/2024	Aflac	\$69.68		01 11 0000 202	
	12/17/2024	Aflac	\$33.93		01 11 0000 202	
	12/17/2024	Aflac	\$69.68		01 11 0000 202	
	12/17/2024	Aflac	\$40.69		01 11 0000 202	
	12/17/2024	Aflac	\$69.68		01 11 0000 202	
	12/17/2024	Aflac	\$72.93		01 11 0000 202	
	12/17/2024	Aflac	\$40.69		01 11 0000 202	
	12/17/2024	Aflac	\$83.20		01 11 0000 202	
	12/17/2024	Aflac	\$54.00		01 11 0000 202	
	12/17/2024	Aflac	\$84.89		01 11 0000 202	
	12/17/2024	Aflac	\$27.04		01 11 0000 202	
	12/17/2024	Aflac	\$64.09		01 11 0000 202	
	12/17/2024	Aflac	\$8.70		01 11 0000 202	
	12/17/2024	Aflac	\$6.65		01 11 0000 202	
	12/17/2024	Aflac	\$30.60		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148108						
	12/17/2024	Aflac	\$6.25	Payroll Deduction	01 11 0000 202	
	12/17/2024	Aflac	\$26.25		01 11 0000 202	
	12/17/2024	Aflac	\$20.93		01 11 0000 202	
	12/17/2024	Aflac	\$45.76		01 11 0000 202	
	12/17/2024	Aflac	\$72.80		01 11 0000 202	
	12/17/2024	Aflac	\$34.58		01 11 0000 202	
	12/17/2024	Aflac	\$20.02		01 11 0000 202	
	12/17/2024	Aflac	\$27.30		01 11 0000 202	
	12/17/2024	Aflac	\$15.21		01 11 0000 202	
	12/17/2024	Aflac	\$72.67		01 11 0000 202	
	12/17/2024	Aflac	\$10.14		01 11 0000 202	
	12/17/2024	Aflac	\$15.50		01 11 0000 202	
	12/17/2024	Aflac	\$27.30		01 11 0000 202	
	12/17/2024	Aflac	\$10.53		01 11 0000 202	
	12/17/2024	Aflac	\$51.74		01 11 0000 202	
	12/17/2024	Aflac	\$5.50		01 11 0000 202	
		Check Total:	\$2,402.28			
148109						
	12/17/2024	Alabama Child Support Payment Cent	\$725.00	Payroll Deduction	01 11 0000 202	
		Check Total:	\$725.00			
148110						
	12/17/2024	CCCC Foundation	\$12.50	Payroll Deduction	01 11 0000 202	
	12/17/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$5.08		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$13.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148110						
	12/17/2024	CCCC Foundation	\$16.67	Payroll Deduction	01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.92		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$13.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$124.98		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$18.83		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$15.17		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$66.00		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148110						
	12/17/2024	CCCC Foundation	\$8.33	Payroll Deduction	01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$13.20		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$12.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$14.40		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$58.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$33.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$13.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$83.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$33.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$50.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$33.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$12.64		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.35		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$4.87		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$11.67		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148110						
	12/17/2024	CCCC Foundation	\$4.92	Payroll Deduction	01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$83.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$33.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$6.07		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$19.17		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.75		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$18.08		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$41.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$29.17		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$2.08		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$18.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$41.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$4.17		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$7.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$12.50		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$41.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$4.87		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$10.00		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148110						
	12/17/2024	CCCC Foundation	\$3.67	Payroll Deduction	01 11 0000 202	
	12/17/2024	CCCC Foundation	\$4.92		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$6.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$25.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$75.00		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$4.17		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$3.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$5.08		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$2.08		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$8.33		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$16.67		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$16.70		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$4.17		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$5.08		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$20.83		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$5.08		01 11 0000 202	
	12/17/2024	CCCC Foundation	\$5.08		01 11 0000 202	
		Check Total:	\$2,275.27			
148111						
	12/17/2024	Cloud County Community College	\$166.25	Payroll Deduction	01 11 0000 202	
	12/17/2024	Cloud County Community College	\$525.00		01 11 0000 202	
		Check Total:	\$691.25			
148112						
	12/17/2024	Fiduciary Trust Company of New Hamj	\$300.00	Payroll Deduction	01 11 0000 202	
		Check Total:	\$300.00			
148113						
	12/17/2024	KNEA	\$53.08	Payroll Deduction	01 11 0000 202	
	12/17/2024	KNEA	\$53.08		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148113						
	12/17/2024	KNEA	\$53.08	Payroll Deduction	01 11 0000 202	
	12/17/2024	KNEA	\$53.08		01 11 0000 202	
	12/17/2024	KNEA	\$53.08		01 11 0000 202	
	12/17/2024	KNEA	\$53.08		01 11 0000 202	
	12/17/2024	KNEA	\$63.70		01 11 0000 202	
	12/17/2024	KNEA	\$53.08		01 11 0000 202	
	12/17/2024	KNEA	\$57.91		01 11 0000 202	
	12/17/2024	KNEA	\$53.08		01 11 0000 202	
	12/17/2024	KNEA	\$53.08		01 11 0000 202	
	12/17/2024	KNEA	\$53.08		01 11 0000 202	
		Check Total:	\$652.41			
148114						
	12/17/2024	LifeSecure Insurance Company	\$63.27	Payroll Deduction	01 11 0000 202	
		Check Total:	\$63.27			
148115						
	12/17/2024	WEX Health, Inc	\$416.66	Payroll Deduction	01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$416.66		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$100.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$166.67		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$166.67		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$83.34		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$266.66		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$233.34		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$200.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$80.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$83.34		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$84.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$150.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$125.00		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148115						
	12/17/2024	WEX Health, Inc	\$266.66	Payroll Deduction	01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$60.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$100.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$55.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$50.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$5.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$8.34		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$25.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$100.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$66.66		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$100.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$266.66		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$100.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$25.00		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$37.50		01 11 0000 202	
	12/17/2024	WEX Health, Inc	\$75.00		01 11 0000 202	
		Check Total:	\$4,163.16			
148116						
	12/18/2024	1st Choice Security LLC	\$3,118.50	Con Security 11/17-11/30	01 88 9100 524	
		Check Total:	\$3,118.50			
148117						
	12/18/2024	4 Kids Properties, LLC.	\$1,050.00	Wrestling Facility-January	01 63 6300 664	
		Check Total:	\$1,050.00			
148118						
	12/18/2024	Ace Hardware	\$15.98	Great Stuff Cleaner 12oz	01 12 1104 701	
		Check Total:	\$15.98			
148119						
	12/18/2024	Amazon Capital Services, Inc.	\$455.83	resources for collection	01 11 4101 705	
	12/18/2024	Amazon Capital Services, Inc.	\$804.00	Simulator Items	01 73 7368 799	
	12/18/2024	Amazon Capital Services, Inc.	\$174.98	Textbooks	01 11 1114 701	
		Check Total:	\$1,434.81			
148120						
	12/18/2024	Brad Allen Avery	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148121	12/18/2024	Matthew William Bechard	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148122	12/18/2024	Bomgaars Supply, Inc	\$55.97	Cord for heated buckets	01 12 1102 719	
		Check Total:	\$55.97			
148123	12/18/2024	Card Services	\$52.00	Coffee for President's Office	01 11 6102 799	
	12/18/2024	Card Services	\$112.32	Coffee for the President's Office	01 11 6102 799	
	12/18/2024	Card Services	\$23.69	Donuts for Rex Sicard Retirement	01 11 6102 799	
	12/18/2024	Card Services	\$458.37	Gifts for Holiday Luncheon	01 11 6102 799	
	12/18/2024	Card Services	\$200.01	Hotel for KBOR meetings-A Knoettgen	01 11 6102 681	
	12/18/2024	Card Services	\$67.76	Lunch for Working VP Meeting	01 11 6102 799	
	12/18/2024	Card Services	\$86.79	Retirement Gift for Rex Sicard	01 11 6102 799	
		Check Total:	\$1,000.94			
148124	12/18/2024	Concordia Area Chamber of Commerc	\$20.00	Chamber Bucks for Wellness Challenges	01 73 7324 799	
	12/18/2024	Concordia Area Chamber of Commerc	\$300.00	Holiday Luncheon Prizes	01 11 6102 799	
		Check Total:	\$320.00			
148125	12/18/2024	Consolidated Management Co.	\$22,505.49	Board charges November 14-20	01 85 9100 741	
	12/18/2024	Consolidated Management Co.	\$19,290.42	Board charges November 21-27	01 85 9100 741	
	12/18/2024	Consolidated Management Co.	\$22,505.49	Board charges November 7-13	01 85 9100 741	
	12/18/2024	Consolidated Management Co.	\$22,505.49	Board charges October 31-November 6	01 85 9100 741	
		Check Total:	\$86,806.89			
148126	12/18/2024	Controlled Environment Products	\$113.96	dishwasher chemicals	01 82 9100 741	
		Check Total:	\$113.96			
148127	12/18/2024	Stephanie Erin Downie	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148128	12/18/2024	EBSCO Information Services	\$3,481.00	Cinahl Nursing Database renewal	01 11 4101 682	
	12/18/2024	EBSCO Information Services	\$3,481.00	Nur: Cinahl Student Resources split cost	01 73 7338 799	
		Check Total:	\$6,962.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148129	12/18/2024	Dennis Brett Erkenbrack	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148130	12/18/2024	Faronics Technologies USA Inc	\$21,940.25	Deep Freeze Cloud	01 73 7303 799	
		Check Total:	\$21,940.25			
148131	12/18/2024	Brandon Jonathan Galm	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148132	12/18/2024	Geary County Clerk	\$3,955.93	Annual Rent-Geary Co Divided Monthly	01 11 8317 664	
		Check Total:	\$3,955.93			
148133	12/18/2024	Eric C Gilliland	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148134	12/18/2024	Daniel S Hill	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148135	12/18/2024	Christopher Neal Hubert	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148136	12/18/2024	Brandt A Hutchinson	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148137	12/18/2024	ibbi, llc	\$1,259.95	2024 Tax Forms	01 11 6200 613	
		Check Total:	\$1,259.95			
148138	12/18/2024	Jitters Coffeeshouse	\$1,009.00	Lunch for KWU Collaboration Day	01 11 6102 799	
		Check Total:	\$1,009.00			
148139	12/18/2024	Harry L Kitchener	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148140	12/18/2024	Amber D Knoettgen	\$100.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$100.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148141	12/18/2024	Jessica Ann LeDuc	\$50.00	Monthly cell phone stipend	01 11 6501 631	
Check Total:			\$50.00			
148142	12/18/2024	Justin Wade LeDuc	\$50.00	Monthly cell phone stipend	01 11 6501 631	
Check Total:			\$50.00			
148143	12/18/2024	Kevin M Lutes	\$50.00	Monthly cell phone stipend	01 11 6501 631	
Check Total:			\$50.00			
148144	12/18/2024	Drew Edward Mahin	\$50.00	Monthly cell phone stipend	01 11 6501 631	
Check Total:			\$50.00			
148145	12/18/2024	Nextek	\$489.50	Xerox Prime link Toner	01 11 6501 643	
Check Total:			\$489.50			
148146	12/18/2024	Carleen S Nordell	\$50.00	Monthly cell phone stipend	01 11 6501 631	
Check Total:			\$50.00			
148147	12/18/2024	North Central Kansas Medical Center	\$1,647.60	November 2024-Clinic Visits	01 11 5704 625	
Check Total:			\$1,647.60			
148148	12/18/2024	Pizza Hut - Concordia	\$72.14	WBB post-game pizza on 12/7/24	01 11 5511 605	
Check Total:			\$72.14			
148149	12/18/2024	Kyle A Pugh	\$50.00	Monthly cell phone stipend	01 11 6501 631	
Check Total:			\$50.00			
148150	12/18/2024	Hilta de Oliveira Ramos	\$50.00	Monthly cell phone stipend	01 11 6501 631	
Check Total:			\$50.00			
148151	12/18/2024	Bailey Anne Rock	\$1,543.98	Tuition Reimbursement for Fall 2024	01 11 3100 618	
Check Total:			\$1,543.98			
148152	12/18/2024	Steven Lee Schroeder	\$50.00	Monthly cell phone stipend	01 11 6501 631	
Check Total:			\$50.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148153	12/18/2024	Security Compliance Associates/SCA	\$11,000.00	Cyber security Yr 2 Qtr 3	01 73 7303 799	
		Check Total:	\$11,000.00			
148154	12/18/2024	Thomas M Segebart Jr	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148155	12/18/2024	Julian G Smith	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148156	12/18/2024	Britni Ann Tremblay	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148157	12/18/2024	U.S. Postal Service	\$370.00	Bulk mail #3	01 11 6501 611	
		Check Total:	\$370.00			
148158	12/18/2024	UniFirst Corporation	\$84.38	Mats, mops & towels	01 11 8317 679	
		Check Total:	\$84.38			
148159	12/18/2024	Caesar Wood	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148160	12/18/2024	Jennifer L Zabokrtsky	\$50.00	Monthly cell phone stipend	01 11 6501 631	
		Check Total:	\$50.00			
148161	12/19/2024	Card Services	\$30.27	Lunch for KBOR Meetings	01 11 6102 601	
		Check Total:	\$30.27			
148162	12/20/2024	1st Choice Security LLC	\$2,849.00	Con Security 10/06-10/19/24	01 88 9100 524	
	12/20/2024	1st Choice Security LLC	\$3,074.50	Con Security 12/1-12/14/24	01 88 9100 524	
	12/20/2024	1st Choice Security LLC	\$748.00	GCC Security 10/07-10/18/24	01 88 9100 524	
	12/20/2024	1st Choice Security LLC	\$825.00	GCC Security 12/2-12/13/24	01 88 9100 524	
		Check Total:	\$7,496.50			
148163	12/20/2024	Amazon Capital Services, Inc.	\$111.06	RE: La Harp Supplies	01 73 7366 799	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148163	12/20/2024	Amazon Capital Services, Inc.	\$63.00	RE: Safety Gas Can	01 12 1127 852	
Check Total:			\$174.06			
148164	12/20/2024	AT&T	\$559.08	POTS Lines Elevator	01 11 6501 631	
Check Total:			\$559.08			
148165	12/20/2024	Brady Industries of Kansas, LLC	\$378.54	Janitorial Supplies GCC	01 11 7100 708	
Check Total:			\$378.54			
148166	12/20/2024	CCCC Bookstore	\$76.00	Orientation Give-aways	01 11 8315 617	
Check Total:			\$76.00			
148167	12/20/2024	Central Valley Ag Cooperative	\$503.24	Fleet Fuel-November	01 11 6502 721	
Check Total:			\$503.24			
148168	12/20/2024	Cloud County Transfer Station	\$16.40	Trash to dump	01 11 7300 651	
Check Total:			\$16.40			
148169	12/20/2024	Concordia Golf & Wellness, LLC	\$1,102.00	2024 Family Membership	01 86 9100 799	
	12/20/2024	Concordia Golf & Wellness, LLC	\$3,000.00	CCCC Student Night	01 86 9100 799	
Check Total:			\$4,102.00			
148170	12/20/2024	Concordia Homestore	\$82.44	Bld 15 Faucet-492578/4	01 85 9100 652	
	12/20/2024	Concordia Homestore	\$43.39	Shop Hex drill bit set-493115/4	01 85 9100 652	
Check Total:			\$125.83			
148171	12/20/2024	Concordia Town and Country	\$65.08	Bld 15 Lockset & stud sensor-194429	01 85 9100 652	
	12/20/2024	Concordia Town and Country	\$103.00	Bld1&15 Water vale & anti-siphon-194393	01 85 9100 652	
	12/20/2024	Concordia Town and Country	\$28.20	Christmas lights-193212	01 85 9100 652	
	12/20/2024	Concordia Town and Country	\$248.45	Shop Hepa filter & vacuum-194462	01 85 9100 652	
	12/20/2024	Concordia Town and Country	\$44.03	Tech East Claw Hammer-19300	01 11 7300 852	
	12/20/2024	Concordia Town and Country	\$73.75	TH Pliers & hex key set-194342	01 85 9100 652	
Check Total:			\$562.51			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148172	12/20/2024	Consolidated Management Co.	\$356.40	Daycare meals 12/9-12/13	01 82 9100 741	
		Check Total:	\$356.40			
148173	12/20/2024	Dell Marketing L.P.	\$1,699.99	Simulator Computer	01 73 7368 799	
		Check Total:	\$1,699.99			
148174	12/20/2024	Gambino's Pizza	\$82.57	WBB meals on 12/13/24 at Gambino's	01 11 5511 605	
		Check Total:	\$82.57			
148175	12/20/2024	Grainger	\$114.66	Motor 1/150 HP 3000 RPM 230V	01 85 9100 652	
	12/20/2024	Grainger	\$180.99	Vacuum switch	01 11 7100 708	
		Check Total:	\$295.65			
148176	12/20/2024	Hoffman Subs, Inc	\$136.02	WBB pre-game meals on 12/14/24	01 11 5511 605	
		Check Total:	\$136.02			
148177	12/20/2024	Brandt A Hutchinson	\$35.49	Fuel reimbursement	01 11 6502 721	
		Check Total:	\$35.49			
148178	12/20/2024	ID123 Inc	\$1,500.00	Digital ID Plan for FY24-25	01 86 9100 799	
		Check Total:	\$1,500.00			
148179	12/20/2024	KREP-FM	\$100.00	Clifton-Clyde football playoffs ads	01 11 6107 615	
		Check Total:	\$100.00			
148180	12/20/2024	Kryterion, Inc.	\$72.00	AH: Nov 24 Testing Fees JC	01 73 7365 799	
		Check Total:	\$72.00			
148181	12/20/2024	KSNT	\$400.00	November news ticker sponsor	01 11 6107 615	
	12/20/2024	KSNT	\$1,571.00	November TV commercials	01 11 6107 615	
		Check Total:	\$1,971.00			
148182	12/20/2024	Lampton Welding Supply	\$591.09	Helium Tank	01 11 5706 710	
	12/20/2024	Lampton Welding Supply	\$591.08	Helium Tank	01 11 6106 617	
		Check Total:	\$1,182.17			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148183	12/20/2024	Christopher Michael Langsford	\$71.05	Snacks/Drinks for Pep-Band@Bsktblgm	01 11 1116 701	
		Check Total:	\$71.05			
148184	12/20/2024	William J McGuire	\$234.31	Heated buckets	01 12 1102 719	
		Check Total:	\$234.31			
148185	12/20/2024	NCK Mats and More, LLC	\$145.72	Mat Cleaning-Campus #84139	01 11 7100 708	
	12/20/2024	NCK Mats and More, LLC	\$14.37	Mat Cleaning-Wrestling Facility #84138	01 11 7100 708	
		Check Total:	\$160.09			
148186	12/20/2024	Stefanie Nicole Perret	\$141.76	Nur: Reimb. S. Perret KSBN Lodging	01 12 1124 601	
		Check Total:	\$141.76			
148187	12/20/2024	Pizza Hut - Concordia	\$21.92	PTK meal	01 73 7340 799	
	12/20/2024	Pizza Hut - Concordia	\$63.14	WBB post-game pizza 12/14/24	01 11 5511 605	
		Check Total:	\$85.06			
148188	12/20/2024	Rutter Networking Technologies Inc	\$304.95	Website AWS Fees	01 73 7303 799	
		Check Total:	\$304.95			
148189	12/20/2024	Shawn P Venters	\$1,000.00	Kitchen Hood Cleaning	01 11 7100 650	
		Check Total:	\$1,000.00			
148190	12/20/2024	VitalSource Technologies LLC	\$458.00	VitalSource for Late Adds	01 83 9100 742	
		Check Total:	\$458.00			
148191	12/20/2024	Woodriver Energy LLC	\$1,468.95	Natural Gas-CCCC Portion	01 11 7900 633	
	12/20/2024	Woodriver Energy LLC	\$334.15	Natural Gas-Housing Portion	01 85 9100 633	
		Check Total:	\$1,803.10			
148192	12/20/2024	Rachel Jo Zohn	\$20.00	Concordia Gymnastics t-shirt sponsor	01 11 6107 614	
		Check Total:	\$20.00			
148193	1/9/2025	1st Choice Security LLC	\$731.50	Con Security 12/15-12/26/24	01 88 9100 524	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148193	1/9/2025	1st Choice Security LLC	\$495.00	GCC Security 12/16-12/27/2024	01 88 9100 524	
		Check Total:	\$1,226.50			
148194	1/9/2025	Amazon Capital Services, Inc.	\$49.97	cable crimper	01 73 7303 799	
	1/9/2025	Amazon Capital Services, Inc.	\$543.90	memory	01 73 7303 799	
	1/9/2025	Amazon Capital Services, Inc.	\$339.78	Patch Pannes for JCC	01 73 7303 799	
	1/9/2025	Amazon Capital Services, Inc.	\$141.50	power strip - 25 ft	01 73 7303 799	
	1/9/2025	Amazon Capital Services, Inc.	\$21.81	power strip 15 ft	01 73 7303 799	
	1/9/2025	Amazon Capital Services, Inc.	\$85.77	power strip 4ft	01 73 7303 799	
		Check Total:	\$1,182.73			
148195	1/9/2025	Cloud County RWD #1	\$35.00	Wrestling Facility	01 11 7900 632	
		Check Total:	\$35.00			
148196	1/9/2025	Consolidated Management Co.	\$406.80	Daycare meals 12/2-12/6	01 82 9100 741	
		Check Total:	\$406.80			
148197	1/9/2025	Cox Communications	\$295.59	Cable/Internet @ GCC	01 11 8316 631	
		Check Total:	\$295.59			
148198	1/9/2025	Gambino's Pizza	\$79.96	WBB Christmas break meals on 12/31/24	01 11 5511 605	
		Check Total:	\$79.96			
148199	1/9/2025	Hoffman Subs, Inc	\$129.07	WBB meals during Christmas break 12/30	01 11 5511 605	
		Check Total:	\$129.07			
148200	1/9/2025	Inceptia	\$61.10	Default Mngmt Svcs #C00190900202412	01 73 7303 799	
		Check Total:	\$61.10			
148201	1/9/2025	Kansasland Concordia	\$39.91	Tractor tire tube	01 11 7300 651	
		Check Total:	\$39.91			
148202	1/9/2025	KGlez Cleaning Services	\$8,000.00	Cleaning svcs-December	01 11 7100 679	
		Check Total:	\$8,000.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148203	1/9/2025	Krier Mower and Electric	\$209.98	Chain saw parts-74377	01 11 7300 651	
		Check Total:	\$209.98			
148204	1/9/2025	Megan E McNorton	\$126.52	Lab Supplies	01 73 7373 799	
		Check Total:	\$126.52			
148205	1/9/2025	Midwest Equipment Company	\$1,179.91	Freezer door & beater	01 86 9100 799	
		Check Total:	\$1,179.91			
148206	1/9/2025	North Central Kansas Community Netv	\$50.00	Wrestling Facility Internet-December	01 11 7900 632	
		Check Total:	\$50.00			
148207	1/9/2025	Pizza Hut - Concordia	\$151.76	WBB Christmas break meals on 1/3/25	01 11 5511 605	
	1/9/2025	Pizza Hut - Concordia	\$127.19	WBB meals during Christmas break 12/29/2	01 11 5511 605	
		Check Total:	\$278.95			
148208	1/9/2025	Purewater of NCK	\$114.00	Athletic Dept-Rental Fee	01 11 5501 799	
	1/9/2025	Purewater of NCK	\$5.00	Business Office-Water Refill	01 11 6200 702	
	1/9/2025	Purewater of NCK	\$210.00	Children's Center-Rental Fee 1/2	01 11 7100 719	
	1/9/2025	Purewater of NCK	\$210.00	Children's Center-Rental Fee 1/2	01 82 9100 679	
	1/9/2025	Purewater of NCK	\$114.00	Comm Ed- Rental Fee	01 11 1539 702	
	1/9/2025	Purewater of NCK	\$148.20	IT.-Rental	01 11 6400 702	
		Check Total:	\$801.20			
148209	1/9/2025	Sherwin-Williams Co., INC	\$93.50	Paint for Class room TW103	01 11 7100 650	
	1/9/2025	Sherwin-Williams Co., INC	\$55.78	Paint for TW103	01 11 7100 650	
		Check Total:	\$149.28			
148210	1/9/2025	Stanion Wholesale	\$182.76	TH- Lights	01 85 9100 652	
		Check Total:	\$182.76			
148211	1/9/2025	U.S. Cellular	\$162.45	Security Cell Phones (CON/GCC)	01 11 6501 631	
		Check Total:	\$162.45			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148212	1/9/2025	Verizon Wireless	\$160.04	Big Bus Wifi/Short Bus Wifi/Cradle Point	01 11 6501 631	
		Check Total:	\$160.04			
148213	1/9/2025	WEX Bank	\$5,159.43	Fleet Fuel-101934176	01 11 6502 721	
		Check Total:	\$5,159.43			
148214	1/9/2025	Xerox Corporation	\$2,725.64	Jan copier invoice	01 11 6501 643	
	1/9/2025	Xerox Corporation	\$678.41	Jan copier invoice	01 11 8316 643	
		Check Total:	\$3,404.05			
148215	1/14/2025	ADP Screening and Selection Services	\$86.88	Background Checks for New Employees	01 11 6109 662	
		Check Total:	\$86.88			
148216	1/14/2025	American Welding Society, Inc	\$5,775.00	AWS Online Ed Library (Welding)	01 35 2600 628	
		Check Total:	\$5,775.00			
148217	1/14/2025	Blade Empire Publishing Co., Inc.	\$54.00	Assistant VB Coach Ad	01 11 6109 615	
	1/14/2025	Blade Empire Publishing Co., Inc.	\$60.00	Financial Aid Support Spec Ad	01 11 6109 615	
		Check Total:	\$114.00			
148218	1/14/2025	Bomgaars Supply, Inc	\$123.97	Tank heater	01 12 1102 719	
		Check Total:	\$123.97			
148219	1/14/2025	Commerce Bank	\$16.00	monthly invoice prepaid cards-Jan	01 11 6200 799	
		Check Total:	\$16.00			
148220	1/14/2025	Gilmore & Bell, A Professional Corpora	\$1,500.00	continuing disclosure annual report	01 11 6200 679	
		Check Total:	\$1,500.00			
148221	1/14/2025	HUB International Midwest Limited	\$3,225.00	Q1 Insurance Broker Fee	01 11 3100 594	
		Check Total:	\$3,225.00			
148222	1/14/2025	Jarred, Gilmore and Phillips,PA	\$7,200.00	Annual audit Foundation	01 11 6200 663	
		Check Total:	\$7,200.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148223	1/14/2025	K-Four Trailer RV and Truck Accy Sale	\$1,047.13	RE: Drone Trailer Repairs	01 73 7361 799	
		Check Total:	\$1,047.13			
148224	1/14/2025	KNCK Concordia Radio	\$699.00	Dec. radio ads & game broadcasts	01 11 6107 615	
	1/14/2025	KNCK Concordia Radio	\$175.00	Director of Adult Ed Ad	01 11 6109 615	
	1/14/2025	KNCK Concordia Radio	\$175.00	Director of the SSC Ad	01 11 6109 615	
		Check Total:	\$1,049.00			
148225	1/14/2025	KVSV	\$150.00	Christmas music sponsor	01 11 6107 615	
		Check Total:	\$150.00			
148226	1/14/2025	Drew Edward Mahin	\$465.00	Meal Money WTF - UNL & KSU Track	01 11 5515 605	
		Check Total:	\$465.00			
148227	1/14/2025	Megan E McNorton	\$26.94	PTK supplies	01 73 7340 799	
		Check Total:	\$26.94			
148228	1/14/2025	Purewater of NCK	\$199.50	Annual water softener	01 11 4101 852	
		Check Total:	\$199.50			
148229	1/14/2025	Superior Vision Services, Inc.	\$1,502.42	Superior Vision - January 2025	01 11 0000 209	
		Check Total:	\$1,502.42			
148230	1/14/2025	Tom's Music House	\$4,000.00	Speaker system softball field	01 11 7500 852	
		Check Total:	\$4,000.00			
148231	1/14/2025	U.S. Department of Veterans Affairs	\$317.47	A/R refunds to dept of veteran affairs	01 11 0000 131	
		Check Total:	\$317.47			
148232	1/17/2025	Bomgaars Supply, Inc	\$119.80	Bedding pellets	01 12 1102 719	
	1/17/2025	Bomgaars Supply, Inc	\$675.53	Horse feed	01 12 1102 719	
		Check Total:	\$795.33			
148233	1/17/2025	Card Services	\$36.51	Meal for KACC Conf	01 11 6102 601	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148233	1/17/2025	Card Services	\$160.00	Subscription-Sunflower State Journal	01 11 6102 681	
Check Total:			\$196.51			
148234	1/17/2025	Delta Dental of Kansas	\$8,791.90	Delta Dental - January 2025	01 11 3100 599	
Check Total:			\$8,791.90			
148235	1/17/2025	Tiffany C Dorris	\$86.02	Recr. reimbursement T. Dorris	01 11 5511 750	
	1/17/2025	Tiffany C Dorris	\$33.51	WBB recruiting reimbursement T. Dorris	01 11 5511 750	
Check Total:			\$119.53			
148236	1/17/2025	Dennis Brett Erkenbrack	\$94.97	WBB Christmas break meals on 1/1/25	01 11 5511 605	
	1/17/2025	Dennis Brett Erkenbrack	\$113.52	WBB Christmas break meals on 1/2/25	01 11 5511 605	
	1/17/2025	Dennis Brett Erkenbrack	\$374.29	WBB meals and groceries during blizzard	01 11 5511 605	
	1/17/2025	Dennis Brett Erkenbrack	\$50.00	WBB meals during Christmas 12/28/24	01 11 5511 605	
	1/17/2025	Dennis Brett Erkenbrack	\$84.00	WBB post-game meals on 12/11/24	01 11 5511 605	
	1/17/2025	Dennis Brett Erkenbrack	\$46.16	WBB recruiting meals on 12/31/24	01 11 5511 750	
	1/17/2025	Dennis Brett Erkenbrack	\$65.24	WBB recruiting reimbursement	01 11 5511 750	
Check Total:			\$828.18			
148237	1/17/2025	F & A Food Sales Inc.	\$289.54	food	01 82 9100 741	
Check Total:			\$289.54			
148238	1/17/2025	Martina Gieber	\$80.00	Scoretable staff	01 11 5501 799	
Check Total:			\$80.00			
148239	1/17/2025	Heath Sports and Apparel, Inc	\$717.88	Equestrian team jackets	01 73 7363 484	
Check Total:			\$717.88			
148240	1/17/2025	Insight Public Sector, Inc.	\$22,742.18	Microsoft Renewal for 2025	01 73 7303 799	
Check Total:			\$22,742.18			
148241	1/17/2025	Harry L Kitchener	\$495.00	mens track meals neb & kanss state track	01 11 5525 605	
Check Total:			\$495.00			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148242	1/17/2025	Kryterion, Inc.	\$162.00	AH:October Testing Fees	01 73 7365 799	
Check Total:			\$162.00			
148243	1/17/2025	Lampton Welding Supply	\$99.95	Cylinder Rental Maintenance	01 12 1103 701	
Check Total:			\$99.95			
148244	1/17/2025	Tallgrass Veterinary Clinic	\$24.20	Banamine for horses	01 12 1102 719	
Check Total:			\$24.20			
148245	1/17/2025	Turnitin Holdings LLC	\$881.54	NR: Exam Soft Additional Tests	01 73 7338 799	
	1/17/2025	Turnitin Holdings LLC	\$2,799.55	Nur: Spring Student Exam Soft	01 73 7338 799	
Check Total:			\$3,681.09			
148246	1/17/2025	Wal-Mart Community	\$35.74	classroom supplies	01 82 9100 701	
	1/17/2025	Wal-Mart Community	\$294.20	food	01 82 9100 741	
Check Total:			\$329.94			
148247	1/17/2025	Aflac	\$21.58	Payroll Deduction	01 11 0000 202	
	1/17/2025	Aflac	\$38.74		01 11 0000 202	
	1/17/2025	Aflac	\$12.87		01 11 0000 202	
	1/17/2025	Aflac	\$62.92		01 11 0000 202	
	1/17/2025	Aflac	\$35.88		01 11 0000 202	
	1/17/2025	Aflac	\$35.88		01 11 0000 202	
	1/17/2025	Aflac	\$25.09		01 11 0000 202	
	1/17/2025	Aflac	\$56.16		01 11 0000 202	
	1/17/2025	Aflac	\$25.09		01 11 0000 202	
	1/17/2025	Aflac	\$47.84		01 11 0000 202	
	1/17/2025	Aflac	\$30.55		01 11 0000 202	
	1/17/2025	Aflac	\$30.55		01 11 0000 202	
	1/17/2025	Aflac	\$25.09		01 11 0000 202	
	1/17/2025	Aflac	\$60.45		01 11 0000 202	
	1/17/2025	Aflac	\$56.16		01 11 0000 202	
	1/17/2025	Aflac	\$21.97		01 11 0000 202	
	1/17/2025	Aflac	\$27.04		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148247						
	1/17/2025	Aflac	\$17.16	Payroll Deduction	01 11 0000 202	
	1/17/2025	Aflac	\$25.09		01 11 0000 202	
	1/17/2025	Aflac	\$31.20		01 11 0000 202	
	1/17/2025	Aflac	\$12.87		01 11 0000 202	
	1/17/2025	Aflac	\$12.87		01 11 0000 202	
	1/17/2025	Aflac	\$12.87		01 11 0000 202	
	1/17/2025	Aflac	\$30.94		01 11 0000 202	
	1/17/2025	Aflac	\$11.31		01 11 0000 202	
	1/17/2025	Aflac	\$84.24		01 11 0000 202	
	1/17/2025	Aflac	\$97.89		01 11 0000 202	
	1/17/2025	Aflac	\$37.90		01 11 0000 202	
	1/17/2025	Aflac	\$54.23		01 11 0000 202	
	1/17/2025	Aflac	\$69.68		01 11 0000 202	
	1/17/2025	Aflac	\$33.93		01 11 0000 202	
	1/17/2025	Aflac	\$69.68		01 11 0000 202	
	1/17/2025	Aflac	\$40.69		01 11 0000 202	
	1/17/2025	Aflac	\$69.68		01 11 0000 202	
	1/17/2025	Aflac	\$72.93		01 11 0000 202	
	1/17/2025	Aflac	\$40.69		01 11 0000 202	
	1/17/2025	Aflac	\$54.00		01 11 0000 202	
	1/17/2025	Aflac	\$84.89		01 11 0000 202	
	1/17/2025	Aflac	\$27.04		01 11 0000 202	
	1/17/2025	Aflac	\$8.70		01 11 0000 202	
	1/17/2025	Aflac	\$6.65		01 11 0000 202	
	1/17/2025	Aflac	\$30.60		01 11 0000 202	
	1/17/2025	Aflac	\$6.25		01 11 0000 202	
	1/17/2025	Aflac	\$26.25		01 11 0000 202	
	1/17/2025	Aflac	\$20.93		01 11 0000 202	
	1/17/2025	Aflac	\$72.80		01 11 0000 202	
	1/17/2025	Aflac	\$20.02		01 11 0000 202	
	1/17/2025	Aflac	\$27.30		01 11 0000 202	
	1/17/2025	Aflac	\$43.68		01 11 0000 202	
	1/17/2025	Aflac	\$15.21		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148247						
	1/17/2025	Aflac	\$72.67	Payroll Deduction	01 11 0000 202	
	1/17/2025	Aflac	\$10.14		01 11 0000 202	
	1/17/2025	Aflac	\$15.50		01 11 0000 202	
	1/17/2025	Aflac	\$27.30		01 11 0000 202	
	1/17/2025	Aflac	\$10.53		01 11 0000 202	
	1/17/2025	Aflac	\$51.74		01 11 0000 202	
	1/17/2025	Aflac	\$5.50		01 11 0000 202	
		Check Total:	\$2,077.41			
148248						
	1/17/2025	Alabama Child Support Payment Cent	\$725.00	Payroll Deduction	01 11 0000 202	
		Check Total:	\$725.00			
148249						
	1/17/2025	CCCC Foundation	\$12.50	Payroll Deduction	01 11 0000 202	
	1/17/2025	CCCC Foundation	\$12.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$5.08		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$16.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$13.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$16.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$12.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$20.92		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$13.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148249						
	1/17/2025	CCCC Foundation	\$8.33	Payroll Deducton	01 11 0000 202	
	1/17/2025	CCCC Foundation	\$16.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$18.83		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$16.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$15.17		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
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	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$12.00		01 11 0000 202	
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	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$13.20		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$20.83		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$12.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$14.40		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148249						
	1/17/2025	CCCC Foundation	\$25.00	Payroll Deduction	01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$58.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$33.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$13.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
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	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
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	1/17/2025	CCCC Foundation	\$50.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
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	1/17/2025	CCCC Foundation	\$12.64		01 11 0000 202	
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	1/17/2025	CCCC Foundation	\$4.87		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$11.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$4.92		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$20.83		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$83.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$20.83		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$20.83		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$33.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$6.07		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$3.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$19.17		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148249						
	1/17/2025	CCCC Foundation	\$20.75	Payroll Deduction	01 11 0000 202	
	1/17/2025	CCCC Foundation	\$20.83		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$18.08		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$41.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$29.17		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$2.08		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$41.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$4.17		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$7.67		01 11 0000 202	
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	1/17/2025	CCCC Foundation	\$20.83		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$3.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$41.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$16.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$4.87		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$10.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$3.67		01 11 0000 202	
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	1/17/2025	CCCC Foundation	\$6.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$3.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$16.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$25.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$75.00		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$4.17		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$3.67		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148249						
	1/17/2025	CCCC Foundation	\$5.08	Payroll Deduction	01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$2.08		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$8.33		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$16.67		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$16.70		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$4.17		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$5.08		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$20.83		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$20.83		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$5.08		01 11 0000 202	
	1/17/2025	CCCC Foundation	\$5.08		01 11 0000 202	
		Check Total:	\$2,132.29			
148250						
	1/17/2025	Fiduciary Trust Company of New Hamj	\$300.00	Payroll Deduction	01 11 0000 202	
		Check Total:	\$300.00			
148251						
	1/17/2025	KNEA	\$53.08	Payroll Deduction	01 11 0000 202	
	1/17/2025	KNEA	\$53.08		01 11 0000 202	
	1/17/2025	KNEA	\$53.08		01 11 0000 202	
	1/17/2025	KNEA	\$53.08		01 11 0000 202	
	1/17/2025	KNEA	\$53.08		01 11 0000 202	
	1/17/2025	KNEA	\$53.08		01 11 0000 202	
	1/17/2025	KNEA	\$63.70		01 11 0000 202	
	1/17/2025	KNEA	\$53.08		01 11 0000 202	
	1/17/2025	KNEA	\$57.91		01 11 0000 202	
	1/17/2025	KNEA	\$53.08		01 11 0000 202	
	1/17/2025	KNEA	\$53.08		01 11 0000 202	
	1/17/2025	KNEA	\$53.08		01 11 0000 202	
		Check Total:	\$652.41			
148252						
	1/17/2025	LifeSecure Insurance Company	\$63.27	Payroll Deduction	01 11 0000 202	
		Check Total:	\$63.27			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148253						
	1/17/2025	WEX Health, Inc	\$416.66	Payroll Deduction	01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$200.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$416.66		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$20.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$100.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$166.67		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$166.67		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$100.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$83.34		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$233.34		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$75.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$50.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$25.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$50.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$150.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$125.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$100.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$50.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$150.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$54.17		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$84.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$100.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$62.50		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$275.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$50.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$150.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$100.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$50.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$25.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$8.34		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$25.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$100.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$50.00		01 11 0000 202	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148253						
	1/17/2025	WEX Health, Inc	\$150.00	Payroll Deduction	01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$275.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$50.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$25.00		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$33.34		01 11 0000 202	
	1/17/2025	WEX Health, Inc	\$75.00		01 11 0000 202	
		Check Total:	\$4,420.69			
148254						
	1/17/2025	Card Services	\$977.95	ACCT Conf flight - AKnoettgen	01 11 6102 601	
	1/17/2025	Card Services	\$627.96	ACCT Conf flight - CWood	01 11 6200 601	
	1/17/2025	Card Services	\$800.00	ACCT Conf Registration - AKnoettgen	01 11 6102 616	
	1/17/2025	Card Services	\$950.00	ACCT Conf Registration - CWood	01 11 6200 601	
	1/17/2025	Card Services	\$63.00	Food for Pre-Board Meeting	01 11 6102 799	
	1/17/2025	Card Services	\$121.50	Gifts for Holiday Luncheon	01 11 6102 799	
	1/17/2025	Card Services	\$222.67	Gifts for Holiday Luncheon	01 11 6102 799	
	1/17/2025	Card Services	\$350.00	Gifts for Holiday Luncheon	01 73 7316 799	
	1/17/2025	Card Services	\$263.04	Hotel for KACC Meetings - AKnoettgen	01 11 6102 601	
	1/17/2025	Card Services	\$128.52	Hotel for KACC Meetings - KPounds	01 11 6102 601	
	1/17/2025	Card Services	\$91.61	Retirement Basket - Debbie Kearn	01 11 6102 799	
	1/17/2025	Card Services	\$90.22	Retirement Basket - Janice Stangel	01 11 6102 799	
	1/17/2025	Card Services	\$375.34	Snacks & Drinks - KWU Collaboration Day	01 11 6102 799	
		Check Total:	\$5,061.81			
148255						
	1/17/2025	Secure Shred of N.C.K.	\$63.25	Secure Shred	01 11 6200 679	
		Check Total:	\$63.25			
148256						
	1/17/2025	Wal-Mart Community	\$144.99	Pictures with Santa Event items	01 11 8315 617	
	1/17/2025	Wal-Mart Community	\$54.17	Replacing paper blinds	01 11 8317 652	
	1/17/2025	Wal-Mart Community	\$124.11	Supplies for finals week	01 11 8315 617	
		Check Total:	\$323.27			
148257						
	1/22/2025	Air and Fire Systems Inc.	\$604.50	Annual Fire Extinguisher Inspection	01 11 7100 650	
		Check Total:	\$604.50			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148258						
	1/22/2025	Amazon Capital Services, Inc.	\$24.99	Collapsible Storage crates	01 11 8315 852	
	1/22/2025	Amazon Capital Services, Inc.	\$100.00	Dewalt Portable Jump starter	01 11 8317 649	
	1/22/2025	Amazon Capital Services, Inc.	\$77.49	Dewalt Portable Jump starter	01 11 8317 650	
	1/22/2025	Amazon Capital Services, Inc.	\$39.99	Drill Battery	01 11 8317 652	
	1/22/2025	Amazon Capital Services, Inc.	\$473.20	L Shaped Desk	01 11 8315 852	
	1/22/2025	Amazon Capital Services, Inc.	\$27.98	Power Strip w/surge protector	01 11 8315 852	
	1/22/2025	Amazon Capital Services, Inc.	\$69.99	Rolling Cart	01 11 8315 852	
	1/22/2025	Amazon Capital Services, Inc.	\$49.99	Toner 410a Black 2-pack	01 11 8315 702	
	1/22/2025	Amazon Capital Services, Inc.	\$29.99	Toner 410A Blue	01 11 8315 702	
	1/22/2025	Amazon Capital Services, Inc.	\$65.98	Toner 410A yellow	01 11 8315 702	
		Check Total:	\$959.60			
148259						
	1/22/2025	American Clean Power Association	\$500.00	RE: American Clean Power Membership Dues	01 12 1127 681	
		Check Total:	\$500.00			
148260						
	1/22/2025	Bomgaars Supply, Inc	\$269.99	Shop Heater	01 85 9100 652	
		Check Total:	\$269.99			
148261						
	1/22/2025	Bumper to Bumper of Concordia	\$55.31	Supplies and handle	01 11 6502 647	
		Check Total:	\$55.31			
148262						
	1/22/2025	Card Services	\$0.50	Amazon Web Services	01 73 7303 799	
	1/22/2025	Card Services	\$200.00	AVECO VA Membership	01 11 5702 681	
	1/22/2025	Card Services	\$1,955.76	December JNT, Facebook & Google	01 11 6107 615	
	1/22/2025	Card Services	\$431.57	Fiber optic cables	01 73 7303 799	
	1/22/2025	Card Services	\$150.00	KASFAA Membership	01 11 5702 681	
	1/22/2025	Card Services	\$101.91	Lodging for KCCLI for Brandt Hutchinson	01 11 6109 607	
	1/22/2025	Card Services	\$50.00	Ninite Pro	01 73 7303 799	
	1/22/2025	Card Services	\$767.13	Pearson Invoice	01 83 9100 742	
	1/22/2025	Card Services	\$655.40	Pharmacy Tech Books	01 83 9100 742	
	1/22/2025	Card Services	\$37.94	RA Alyssa Program 2	01 85 9100 617	
	1/22/2025	Card Services	\$12.88	RA Alyssa Third Program	01 85 9100 617	
	1/22/2025	Card Services	\$178.99	Semester Student Prizes	01 85 9100 617	
	1/22/2025	Card Services	\$20.00	Simple Practice CPT Processing Fee	01 73 7303 799	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148262						
	1/22/2025	Card Services	\$69.00	Simple Practice December	01 73 7303 799	
	1/22/2025	Card Services	\$15.55	Toll Fee	01 11 6502 604	
	1/22/2025	Card Services	\$22.35	Tolls in Texas	01 11 6502 604	
	1/22/2025	Card Services	\$104.00	Trainings for KDHE	01 82 9100 616	
		Check Total:	\$4,772.98			
148263						
	1/22/2025	CCCC Bookstore	\$100.00	Giftcards - Pick me up w/ the Prez Event	01 11 6102 799	
		Check Total:	\$100.00			
148264						
	1/22/2025	Central Valley Ag Cooperative	\$189.43	Fleet Fuel-December	01 11 6502 721	
		Check Total:	\$189.43			
148265						
	1/22/2025	Champion Teamwear	\$179.88	mens trck additional team white tshirts	01 11 5525 712	
		Check Total:	\$179.88			
148266						
	1/22/2025	Code 25 Fire Sprinkler Inspection	\$400.00	Bi Annual Fire alarm testing	01 11 7100 650	
		Check Total:	\$400.00			
148267						
	1/22/2025	Concordia Homestore	\$19.52	33PC Bit Set-493160/4	01 11 7100 650	
	1/22/2025	Concordia Homestore	\$42.04	Supplies for Ice Machine-493585/4	01 11 7100 650	
		Check Total:	\$61.56			
148268						
	1/22/2025	Concordia Town and Country	\$136.69	Bld 4 apt 16 Headlamp-196331	01 85 9100 652	
	1/22/2025	Concordia Town and Country	\$8.12	Bld 5/7 flat plug shelf angle-196449	01 85 9100 652	
	1/22/2025	Concordia Town and Country	\$89.94	Bus fuel-196532	01 11 6502 647	
	1/22/2025	Concordia Town and Country	\$33.38	Child care repair-196781	01 11 7100 650	
	1/22/2025	Concordia Town and Country	\$119.92	Grounds ice melt valve-42711	01 11 7300 651	
	1/22/2025	Concordia Town and Country	\$19.58	Grounds shop supplies-196532	01 11 7300 651	
	1/22/2025	Concordia Town and Country	\$29.99	Hepa vacuum filter-197072	01 11 7300 649	
	1/22/2025	Concordia Town and Country	\$91.12	Housing Ice Removal-196889	01 85 9100 652	
	1/22/2025	Concordia Town and Country	\$587.51	Ice Melt-146433	01 11 7300 651	
	1/22/2025	Concordia Town and Country	\$39.47	Old nursing water heater-196291	01 11 7100 650	
	1/22/2025	Concordia Town and Country	\$110.65	Rogue scrapers-196604	01 85 9100 652	
	1/22/2025	Concordia Town and Country	\$73.98	Saw blades for table saw-196884	01 11 7300 852	

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148268	1/22/2025	Concordia Town and Country	\$0.76	Tech Building bolts-194516	01 11 7100 650	
		Check Total:	\$1,341.11			
148269	1/22/2025	Consolidated Management Co.	\$700.00	Nursing orientation lunch	01 86 9100 799	
		Check Total:	\$700.00			
148270	1/22/2025	DEMCO, Inc.	\$99.05	material property stamps	01 11 4101 852	
		Check Total:	\$99.05			
148271	1/22/2025	Dennis Brett Erkenbrack	\$67.24	WBB recruiting reimbursement Dec.	01 11 5511 750	
		Check Total:	\$67.24			
148272	1/22/2025	Farm Country Ford, Inc.	\$229.99	#2 Large van battery-701038	01 11 6502 647	
	1/22/2025	Farm Country Ford, Inc.	\$348.24	Vehicle # 3 service-208695	01 11 6502 647	
	1/22/2025	Farm Country Ford, Inc.	\$64.75	Vehicle #1 service-208683	01 11 6502 647	
	1/22/2025	Farm Country Ford, Inc.	\$64.75	Vehicle #10 service-208691	01 11 6502 647	
	1/22/2025	Farm Country Ford, Inc.	\$64.75	Vehicle #14 Service-208689	01 11 6502 647	
	1/22/2025	Farm Country Ford, Inc.	\$136.10	Vehicle #15 service-208671	01 11 6502 647	
	1/22/2025	Farm Country Ford, Inc.	\$64.75	Vehicle #5 service-208682	01 11 6502 647	
		Check Total:	\$973.33			
148273	1/22/2025	Fastenal Company	\$650.00	Ice Melt-103445	01 11 7300 651	
		Check Total:	\$650.00			
148274	1/22/2025	Justin Ferrell	\$10,000.00	Legal services 2nd half 24-25	01 11 6102 662	
		Check Total:	\$10,000.00			
148275	1/22/2025	Foley Equipment	\$222.18	K-Bus door repairs	01 11 6502 647	
		Check Total:	\$222.18			
148276	1/22/2025	Gambino's Pizza	\$88.37	Pasta during Winter Break	01 11 5521 605	
		Check Total:	\$88.37			
148277	1/22/2025	Amanda Joline Haug	\$21.50	NR: Reimb. A. Haug My Clinical Exchange	01 73 7338 799	
		Check Total:	\$21.50			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148278	1/22/2025	Hoffman Subs, Inc	\$101.00	Subway during Winter Break	01 11 5521 605	
Check Total:			\$101.00			
148279	1/22/2025	Hood Htg., Air, Plg. Electricinc.	\$8,861.00	Hog Barn-102888	01 11 7100 650	
	1/22/2025	Hood Htg., Air, Plg. Electricinc.	\$7,710.00	Men's locker room-102198	01 61 6100 820	
	1/22/2025	Hood Htg., Air, Plg. Electricinc.	\$3,365.00	PTAC Units-100035	01 85 9100 652	
Check Total:			\$19,936.00			
148280	1/22/2025	HUB International Midwest Limited	\$150.00	Employee Navigator Portal Fee	01 11 6109 682	
Check Total:			\$150.00			
148281	1/22/2025	Kryterion, Inc.	\$288.00	AH: December Testing Fees	01 73 7365 799	
Check Total:			\$288.00			
148282	1/22/2025	NCK Mats and More, LLC	\$145.72	Mat Cleaning-Campus #84925	01 11 7100 708	
	1/22/2025	NCK Mats and More, LLC	\$14.37	Mat Cleaning-Wrestling Facility #84924	01 11 7100 708	
Check Total:			\$160.09			
148283	1/22/2025	Pizza Hut - Concordia	\$87.14	Pizza during Winter Break	01 11 5521 605	
	1/22/2025	Pizza Hut - Concordia	\$167.15	Pizza during Winter Break	01 11 5521 605	
	1/22/2025	Pizza Hut - Concordia	\$55.85	Pizza Hut	01 11 1116 605	
	1/22/2025	Pizza Hut - Concordia	\$125.71	Pizza Hut Melts during Winter Break	01 11 5521 605	
	1/22/2025	Pizza Hut - Concordia	\$52.21	WBB post-game pizza on 1/11/25	01 11 5511 605	
Check Total:			\$488.06			
148284	1/22/2025	Print 5 - Blade Empire	\$72.00	newspaper subscription renewal	01 11 4101 682	
Check Total:			\$72.00			
148285	1/22/2025	Salina Embroidery Works Inc.	\$619.50	Mens Puma track jackets embroidery	01 11 5525 712	
Check Total:			\$619.50			
148286	1/22/2025	Craig Eugene Smith	\$20.38	RE: Reimb. C. Smith Shrink wrap	01 73 7366 799	
Check Total:			\$20.38			

Check Num	Check Date	Name	Amount	Description	Acct Number	Void
148287	1/22/2025	Stanion Wholesale	\$375.00	TH Heater	01 85 9100 652	
Check Total:			\$375.00			
148288	1/22/2025	TouchTone Communications, Inc	\$127.79	Toll Free Calls on #800	01 11 6501 631	
Check Total:			\$127.79			
148289	1/22/2025	Verified First LLC	\$159.00	Background Checks for New Employees	01 11 6109 662	
Check Total:			\$159.00			
148290	1/22/2025	Wal-Mart Community	\$42.16	Nov 2024 Housing Supplies	01 85 9100 719	
	1/22/2025	Wal-Mart Community	\$194.82	November All Housing	01 85 9100 617	
	1/22/2025	Wal-Mart Community	\$197.66	RA David Programs	01 85 9100 617	
	1/22/2025	Wal-Mart Community	\$98.91	RA Jaelyn 3rd Program	01 85 9100 617	
	1/22/2025	Wal-Mart Community	\$58.53	RA Lucas 3rd Program	01 85 9100 617	
	1/22/2025	Wal-Mart Community	\$70.79	RA Mac 2nd Program	01 85 9100 617	
	1/22/2025	Wal-Mart Community	\$22.73	RA Margherita 3rd Program	01 85 9100 617	
	1/22/2025	Wal-Mart Community	\$64.02	RA Mariem 3rd Program	01 85 9100 617	
	1/22/2025	Wal-Mart Community	\$50.00	RA Val 3rd Program	01 85 9100 617	
	1/22/2025	Wal-Mart Community	\$276.19	Semester Program Prizes	01 85 9100 617	
	1/22/2025	Wal-Mart Community	\$13.67	Sign repair	01 85 9100 652	
Check Total:			\$1,089.48			

Cloud County Community College Board of Trustees January 27, 2025

(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 Nov 28 – Dec 4	\$9,645.21
	Board Charges Dec 5 – Dec 11	\$22,505.49
	Board Charges Dec 12 – Dec 18	\$6,430.14
	Board Charges Dec 19 – Dec 25	<u>\$0.00</u>
	(01-85-9100-741)	\$38,580.84

**Cloud County Community College
Board of Trustees
January 27, 2025**

(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.

Director of Campus Facilities Position. The Search Committee and the President recommends the appointment of the Director of Campus Facilities effective around February 10, 2025.

Recommended Action: Approve the appointment of the Director of Campus Facilities on a full-time, Administrative Support contract effective around February 10, 2025.

President Report for January 27, 2025

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:

- We held a campus community meeting on Thursday, January 23rd. It was well attended despite the frenzy of the beginning of the semester.
- The legislative session is in full swing, and committees are working quickly through budget hearings, etc. The community colleges continue to be strongly united in our request as a sector, which is a demonstration of our commitment to providing affordable access for our students across the state. Our goal is to keep tiered, non-tiered, and Excel in CTE (SB155) fully funded. We'd like to keep the same funding as last year for other items such as B&I, capital outlay, and student success funds.
- The ACCT Legislative Summit is in Washington D.C. February 9th-13th. We will be flying out there to attend the conference and meet with our state senators and representatives.

Marketing:

- This past month, Marketing created and mailed Honor Roll certificates to 144 students, as well as press releases sent out to media outlets.
- We have been working with IT to purchase new display TVs for campus. We plan to have one in the Welcome Center, one outside the T-Bird Café (to replace the one that's there, which currently does not work), one near the Information Center, one in the Tech Building, and one at Geary. They will be used to display upcoming events and other college-related information.
- We received the new promotional videos for the Technical Education & Innovation Center and all of its programs. Those ads are being used in our Google and social media advertising. We also received a 2024 digital ad report from JNT Company, which showed College ads reached 2.2 million people across all platforms, which led to 15,000 website visits.
- The College will also have a commercial at the end of the Super Bowl on February 9. We also advertised during the Chiefs' first playoff game.
- On social media, a post of Women's Basketball Coach Brett Erkenbrack's 750th win reached 14,000 people. Two posts that Toby did on the Athletics page after the team's Garden City win reached more than 50,000!
- Projects in the works:
 - Working with Foundation and a committee for the 60th anniversary celebration for the College
 - Promoting Spring Visit Days with Admissions
 - A new Fact Sheet
 - Begin promoting Second Session enrollment

Foundation:

- Year-End Campaign – The Year-End Campaign was an incredible success, raising over \$220,000 this year—a significant increase from the \$146,760 raised last year. Thank you to all who contributed and helped us surpass expectations!
- Alumni Weekend – We're thrilled to welcome everyone to *All Alumni Weekend*, happening January 31–February 1! Alumni are signing up daily to join the festivities, and we can't wait to celebrate together. Here's the schedule of events:
 - Friday, January 31 – 6–7 PM: Registration at 315 Warehouse, followed by a bar crawl at participating downtown businesses.
 - Saturday, February 1
 - 10–11 AM: Brunch at the Tech Ed Building, catered by Jitters.
 - 11:30 AM: Meet-and-greet with Women's and Men's Basketball Teams for team autographs in the Student Union.
 - 12 PM: Pep Rally and Send-Off featuring the Pep Band, Cheer, and Dance Teams, along with the Homecoming candidate announcement and giveaways.
 - 2 PM & 4 PM: Women's and Men's Basketball Games, with the Homecoming King and Queen crowned between games. The Men's halftime will include Hall of Fame inductions and alumni recognitions.
 - 6–10 PM: After Party and *All Class Reunion* at 315 Warehouse, featuring a Taco Grande food truck, cash bar, and DJ entertainment.
- 60th Anniversary Celebration – Tuesday, February 18 is the kickoff of Cloud County Community College's 60th Anniversary Celebration! This special event coincides with CCC's Giving Tuesday, where the Foundation has launched an exciting peer-to-peer fundraising campaign. Faculty, staff, and students will enjoy anniversary festivities, including the *Redeem Your Diamond* game for students and a trivia competition for faculty and staff. Prizes await the winners!
- 44th Annual Scholarship Auction – Preparations are in full swing for the 44th Annual Scholarship Auction! This year's theme, *An Evening at Tiffany's: A Diamond Celebration*, promises an unforgettable night of elegance and fun on April 12, 2025. Donations are pouring in, and the committee is hard at work designing unique decorations, selecting standout auction items, and curating a spectacular menu. Stay tuned for more updates and be sure to save the date!
- Scholarships – The Foundation has awarded 106 scholarships, totaling \$164,000, for the 2025–2026 academic year. With 357 applicants and 172 completed applications, there's still \$379,000 in scholarships available. Don't miss out—the award cycle closes on March 1, 2025.

Athletics:

- Track - several women and men have reached qualifying marks for the National Indoor. WTK - N Vanee Anchike broke the school record in the 1000m
- Brett Erkenbrack won his 750th on the road against Garden.
- Basketball is on the road Wednesday at Barton and we return home for Fort Hays Northwest Tech on Saturday. Also Hall of Fame; Homecoming & Alumni Weekend.
- Wrestling hosted a pair of duels last Wednesday fall short vs Neosho and defeating Colby.

Upcoming

- KJCCC Meetings – January 28th
- BAASC – January 29th
- TEA January 30th

- All Alumni Weekend January 31st and February 1st
- Amber on vacation – Week of February 3rd
- ACCT Legislative Summit – February 9th – 13th

Academic Affairs
January 2025 BOT Updates

Brandon/Academic Affairs:

I developed an Online Teaching Certification course in Canvas for all instructors to complete and learn more about online teaching and what Cloud expects in online courses. The first two modules (CCCC Online Course Expectations and Best Practices for Online Teaching) will be required before any instructor (full-time or adjunct) can teach an online course with Cloud, and the remaining three modules can be completed by full-time instructors to earn the certificate and a stipend. Eventually, we'll also ask all instructors, even those already teaching online courses, to complete the first two modules. There are currently 12 full-time faculty who have voluntarily enrolled in the course.

HLC planning for our next site visit is underway. We've identified co-leads and members for each of the sub-committees to tackle the assurance argument sections for their group's respective HLC Criterion. We'll have an initial meeting with the full HLC assurance committee in February, and then the sub-committees will begin meeting this spring to review the criterion, evidence, and start drafting.

I attended monthly KBOR meetings (SCOCAO, COCAO, BAASC) on December 18th and January 15th.

I attended the TEA monthly meeting on December 19th.

On December 28th, I did my annual livestream fundraiser through Extra-Life to raise money for Children's Hospitals. This year I raised over \$600 for Stormont Vail's Children's Hospitals.

I attended KCCLI remotely (weather) on January 9th and 10th.

Spring In-Service was held for all faculty and staff on January 13th. We reviewed progress on the Strategic Plan and gave an overview and timeline of the 2026 HLC Site Visit.

I gave a welcome at Geary's New Student Orientation on January 14th.

Classes started on January 15th.

On January 24th, I met with Brent Phillips, Kris Farmer, Becky Kindel, Rob Zima, and Dr. Julia Galm to begin discussions of the KBOR Performance Report questions that are due July 1st. There are questions related to math pathways implementation, math and English co-requisite classes, and math and English placement scores that will need input from those departments and advising.

I attended the final Math Pathways professional development session sponsored by KBOR on January 24th.

Open Positions:

Coordinator of the Student Success Center—we've adjusted the job description for this position to include Career Services duties to make it a full-time, year-round position to hopefully attract more candidates. We have one interview currently scheduled.

Upcoming: January 29th—BAASC (virtual), KBOR OER Standing Committee (virtual), KWU Partnership Check-in Meeting; January 30th—TEA monthly meeting (virtual); January 31st—KBOR’s English Co-Req Professional Development (virtual); February 6th-7th—KCCLI at Cowley; February 11th—KBOR’s Complete College America Launch Event at Washburn, Nursing Alliance meeting (virtual); February 12th—Monthly KBOR meetings (SCOCAO, COCAO, BAASC); February 13th—TEA Program/Curriculum (virtual)

Concordia:

Kim Monroe and Rachael Wood appreciate all the work done by Caesar, Carleen, Maintenance and the IT staff to get Tech West classrooms ready for this semester. They are thrilled with their new offices and classrooms.

CDL classroom and instructor office will be housed in Tech West.

Julia Burr-Roveti and cast are rehearsing the spring play, *The Effect of Gamma Rays on Man-in-the-Moon Marigolds*. Three Cloud students are in the cast as well as two actors from the community for cameo roles. She is also working with Britni Tremblay in Admissions to organize an invited matinee for area high school students, with a Q&A afterwards, as a recruitment tool.

Chris Langsford and several students will have a CCCC recruitment booth at the KMEA State Conference from Feb. 27 - March 1. Hundreds of high school and junior high school students will be attending to perform and participate in the conference. A current music student will be at the table to talk and answer any questions and share their experiences here at Cloud.

Dr. Julia Galm has used the information she acquired from the Auburn University Artificial Intelligence class that she and several other faculty members took last fall to construct a faculty AI user guide that explains how instructors can use AI in assignments and how to detect and deal with unauthorized student use of AI.

Geary:

Jen Z. and Fred Hutchinson (new adjunct Welding adjunct instructor) toured JCHS’s welding shop and met with their welding instructor Jared Gross and CTE administrator Kale Kat.

Linda Ramsey and Kelly Wright held CNA and CMA orientations for January-start courses. Due to the weather, Linday and Kelly had to cram all orientations into fewer days, so thanks to them for that work.

Keela Andrews and Jen Z. are serving as co-leads for HLC Criterion 1 sub-committee. They’ve met to create a timeline and agenda for their first meeting with the sub-committee in February.

Geary’s PTK student group hosted a Meet and Greet for new students on January 22nd.

The JC Community Choir performed at the Geary County Senior Center for their Holiday Luncheon December 18. After lunch, the choir caroled at three senior living facilities in Junction City. The choir also performed during the Junction City Episcopal Church’s rescheduled Epiphany Service the evening of January 16. There are 4 students, and 16 community members signed up for choir this semester.

Cindy Lamberty, Stephanie Clark, and Jen Z. attended the Military Affairs Council’s breakfast on January 23rd.

Nursing:

Bi-level Nursing Program application was submitted to Kansas State Board of Nursing. There will be a presentation to KSBN's Education Committee and Full Board at its March quarterly meeting. If approved, this will allow Associate Degree Nursing (RN) students at Cloud to take the Practical Nurse (PN) NCLEX after the first year of the program, so students can work as an LPN during the second year of the Nursing Program if they choose to do so.

Nursing Direct Admission pilot to go into effect for Fall 2025. Students who are currently pre-nursing at Cloud can direct admit into the Nursing Program as long as they meet the minimum criteria. They do not have to take the competitive ATI Entrance exam.

Nursing Program applications for fall 2025 – priority deadline is January 31st

Spring headcounts: 25 2nd-year students; 33 1st-year students; 46 Pre-Nursing taking NR courses.

KS Board of EMS held state skills testing on January 18th in the Tech Center. They appreciated the space and requested two more testing dates this spring (March 8th and April 12th).

HOSA will be hosting a mini-Conference on March 8th. Three high schools have RSVP'd. Goal is 40 students attending.

Cloud HOSA students will be attending the State Leadership Conference in March. 6 students registered for competitive events and Cloud students have also been asked to serve as mentors for high school competitive events.

Renewable Energy:

We received an Integrating Academics and Technology grant through KBOR/Perkins to fund the development of a Battery Storage course and the purchase of battery storage equipment. The RE department will work with math and science faculty and adult ed staff to incorporate math and science directly into the course outcomes.

RE faculty and Bruce Graham continue to be out hosting recruitment events. Bruce has been in front of more than 1,000 prospective students from elementary to high school so far on his RE tour.

Monte is evaluating some of their elective courses, such as Intro to Robotics and Additive Manufacturing, to explore ways to use that technology to enhance other programs at the college. One example is printing bones and other models for nursing students, with an example 3D-printed femur below.





Vice President for Administrative Services Updates-for Board meeting on January 27, 2025

Finance/Reports Update

Emily from Jarred, Gilmore, and Phillips will be here via zoom to review the 2024 Audit and there is an action item for tonight to accept and approve the audit. The business office and human resources staff have been busy getting end-of-year tax forms ready and they will be distributed by the January 31 deadline (W-2 and 1098T, and 1095-C). We are still working through the options for tuition and fees for 2025-2026 and we will have further discussions in February.

Information Technology and Institutional Research

IT

- Jenzabar has migrated our system to Cloud, and we are no longer on the desktop version. We will begin working on J1web modules soon and Jenzabar Financial Aid.
- All classrooms in Tech West were completed for spring 2025, since there are classes now in that facility for social sciences and CDL.

IR

- We have submitted the Transparency/Gainful Employment report to Dept. of Ed.
- Spent time on some KACC requests and other institutional reports. There has been a lot of focus on concurrent courses and developmental ed in the past month, due to possible legislative initiatives.

Children's Center

- Staff have completed the Behavior and Guidance Training as required by KDHE.
- Enrollment for Spring 2025 all rooms are full for current Staffing and are as follows: Infants—6, Toddler Ones—5, Toddler Twos—5, and Preschool—12.
- Project Search will begin their internship in February in the children's center during the spring semester.

Auxiliary Services Updates

Housing: There are 242 students living in housing during spring 2025 (250 students in spring 2024- so we are down 8 students). 80% occupancy rate.

Bookstore: T-books are at 97% opt-in rate for spring 2025, which is outstanding. We have had a couple successful sales in the past month, and we have sold many textbooks and apparel in the bookstore. Many good things for sale in the bookstore: website (www.tbirdbookstore.com).



Security: There is campus security from 5pm-2am at the Concordia campus and we still have First Choice Security as our primary campus officers at the Concordia and Geary Campuses.

T-Bird Cafeteria: The cafeteria is open for normal hours and the Sunday Buffett is open from 11am-1:00pm every Sunday to the public too.

Community Relations

- We have been going to Chamber Coffee and Rotary to represent the college.
- Sending out Cloud stuff for After Prom and After Graduations sponsorships.
- We will be donating a Basket of Cloud Apparel for the North Central Kansas Medical Center Casino Night and the Wall Project.

Student Activities: took students bowling and we will have Homecoming week activities for next week and the Week of Love for February 14th week.

Human Resources

The staff have been busy scheduling interviews for current open positions and completing end-of-year tax information. There is a negotiations training scheduled at the Tech Facility on February 4, 2025, at 2:30pm.

Facilities Updates

- The upper gym classrooms, UG301 and UG303, are now complete and ready for use for the cardio equipment and stretching area.
- The Tech West facility now has offices/classrooms for social sciences, CDL, and Early Childhood departments, including the faculty offices for those areas.
- There were a couple of heating units replaced in the cafeteria that failed during our recent cold weather.
- The college interviewed and a candidate has been selected for the Director of Campus Facilities, and it will be listed on tonight's agenda for approval. The start date is February 10, 2025, for this position.
- We are working on scoreboard options with athletics to replace our current scoreboards in the gymnasium, which need to be replaced due to continuous problems.
- The digital sign has one panel out on the north facing side and it should be repaired by the week of January 27.
- Fire extinguishers and sprinkler/fire alarm systems were all tested in January for the new Tech facility, Main Campus, and Tech West/Children's Center. All passed and no issues.

Technical Education and Innovation Center Updates:

We meet monthly with McCownGordon as most of the punch list items have been complete and just working on some items to complete. There are no issues or problems with the building to report.

Schedule:

Warranty Period starts July 18, 2024, and goes on through July 17, 2025.



Vice President for Student Services January Report

Admissions:

- Spring Visit Days material to go out (postcards to Seniors who have not visited campus)
- Pushing 2nd session enrollment to applied not enrolled for Spring.
- Pushing scholarship application.
- Attending Concordia High School's Coffee Time with Becky on Fridays.
- Con Campus Visits January: 12 students (9 additional scheduled)
- GCC Campus Visits January: 2 students.
- 83 F-1 students for the SP25 semester.

Financial Aid:

- Financial Value Transparency/Gainful Employment Reporting was submitted on 1/15/25. As of 1/21/25, it is reopened until 2/18/25 to allow schools to make any needed corrections as error reports from the uploads were not made available until after the reporting had closed. A taskforce is meeting to review errors and submit corrections ASAP
- Have begun the processes needed to send Aid Offers and/or other needed outreach to students who have sent us their 2025-2026 FAFSA (opened officially on December 1, 2024) by 1st half of February
- Expected to begin setting up Jenzabar Financial Aid program with IT and Jenzabar in the next few weeks.

Student Records

- Processed 330 transcript requests.
- Evaluated 52 transcripts.
- Awarded 43 credit hours in Credit for Prior Learning.
- Conferred 84 certificates for fall.
- Conferred 39 degrees for fall (4 of these are Reverse Transfers).

Advising

- Finished enrollment for SP25. 2nd session and SU25 enrollment continues.

- Becky is attending CHS Coffee Time during the month of January and has attended with Bailey and Poro. Becky received information about open houses at KU and forwarded the information to two students that she visited with during Coffee Time.
- Jennifer Schroeder and Collin Sharpe are teaching SD100 College Skills this semester.
- Working with academic departments on catalog updates and placement recommendations/processes.

Dual Advising

- Sent communication sequence and updates to service area coordinators
- Coordinated Accuplacer testing for dual credit students
- Updated Dropout Detective dashboards for 15 service area high schools
- Supported advising and enrollment needs for dual credit students, parents, and coordinators.
- Introduced Collin to HS coordinators as the retention specialist for Dual Credit Students.
- Kris will start traveling to high schools soon.

Retention

- Zoe, Collin, and Kris served on the Academic Appeals Committee.
- Hosted New Student and International Student Orientation.
- Kris updated Dropout Detective dashboards for advisors, coaches, and activity sponsors.
- Canvas participation reminders are being sent.

Student Engagement

- Spirit week for Homecoming will be January 27th through January 31st.
- The Homecoming King and Queen will be crowned on Saturday, February 1st.
- Student activities include movie night at the Majestic VIP, bowling in Belleville, National Pie Day, puzzle day, etc. Painting and Bowlings Nights were a success with over 30 students attending each event.

Student Accessibility and Mental Health Services

- Attended New Student Orientation.
- Completed accommodation letters for all students who qualify for accessibility services and sent signed copies to students' instructors.
- Provided info. on the importance of mental health, coping strategies, and resources to all students via email.

Other

- Faculty/Staff referrals for students who need assistance.
- Code of Conduct
- KCCLI

CLOUD COUNTY COMMUNITY COLLEGE

TOPIC:
Weapons

Policy Number:
F12

Cloud County Community College prohibits the possession or use of firearms, explosives, or other weapons on any college campus (any building or grounds owned by the College and any building or grounds leased by the College Board for college use), with certain limited exceptions which include the use of weapons as part of approved college programs, use of weapons by law enforcement personnel, and the lawful concealed carrying of handguns, as provided below. This policy is in accordance with Kansas Board of Regents (“Board”) policy and state law K.S.A. 75-7c01, et seq. This policy shall apply to all persons entering any College building or grounds owned by the College and ~~facility or any building or grounds leased by the College for college use. facility, including students, employees, and campus visitors.~~

Although not a requirement, Cloud County Community College strongly encourages any individual who chooses to carry a concealed handgun on campus to obtain training from a Kansas certified licensed-to-carry instructor.

Each individual who lawfully possesses a weapon on any CCCC campus shall be wholly and solely responsible for carrying, storing, and using that weapon in a safe manner and in accordance with the law and college policy. Nothing in this policy shall be interpreted to require individuals who lawfully possess a weapon to use it in defense of others.

It is a violation of college policy to (1) possess a firearm under the influence of alcohol or drugs, (2) discharge a firearm in violation of Kansas law, (3) discharge a firearm within or into the corporate limits of any city in violation of Kansas law, and (4) otherwise possess, store, transport, trade, sell, or in any other way use a weapon in violation of Kansas law.

Adopted	Revised/Reviewed	Revised	Reviewed	Revised/Reviewed
5/28/13	5/30/17	02/23/2021	9/21/2021	

Board of Trustees

2025 Calendar Overview

January

- Regular BOT Meeting & Organizational Meeting – January 27th

February

- Regular BOT Meeting – February 24th

March

- Regular BOT Meeting – March 24th

April

- Regular BOT Meeting – April 28th
 - Schedule a Special Meeting for the President's Evaluation in May – if needed
 - Schedule a BOT Retreat and Budget Study Session in June

May

- Graduation – May 16th
- Regular BOT Meeting – May 19th
 - Take Action on the President's contract

June

- BOT Retreat and Budget Study Session
- Regular BOT Meeting – June 23rd

July

- Regular BOT Meeting – July 28th
 - Date given for RNR Hearing and Budget Hearing

August

- Regular BOT Meeting – August 25th
 - Authorize Publishing Notice of RNR Hearing and Budget Hearing

September

- Special Meeting for RNR Hearing and Budget Hearing
- Regular BOT Meeting – September 22nd
 - Schedule Study Session for Tuition, Fees, and Housing Rates

October

- Regular BOT Meeting – October 27th
 - Study Session for Tuition, Fees, and Housing Rates

November

- Regular BOT Meeting – November 17th

December

- Regular BOT Meeting – December 15th
 - Schedule Organizational Meeting in January

January 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20 MLK Day	21	22	23	24	25
	College closed					
26	27 BOT Mtg	28	29	30	31	
	• organizational mtg					

February 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17 <i>Presidents Day</i>	18	19	20	21	22
23	<i>College Closed</i> 24 BOT Mtg	25	26	27	28	

March 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
	<i>Spring Break College Closed</i>					
23	24 BOT Mtg	25	26	27	28	29
30	31					

April 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18 Good Friday <i>College Closed</i>	19
20	21	22	23	24	25	26
27	28 BOT Mtg	29	30			
	<ul style="list-style-type: none"> · Schedule special mtg for Presidents Evaluation in May - if needed · Schedule BOT Retreat + Budget Study Session in June 					

May 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16 <i>Graduation</i>	17
	<i>Finals Week</i>					
18	19 <i>BOT Mtg</i>	20	21	22	23	24
25	26 <i>Memorial Day</i>	27	28	29	30	31
	<i>College Closed</i>					

June 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6 Summer work Schedule College Closed	7
8	9	10	11	12	13	14
15	16	17	18	19 Juneteenth College Closed	20	21
22	23 BOT Mtg	24	25	26	27	28
29	30					
*Special Mtg for BOT Retreat + Budget Study Session.						

July 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3 Fourth of July observed <i>College closed</i>	4 Summer work schedule <i>College Closed</i>	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28 BOT Mtg	29	30	31		
	· Date given for RNR Hearing + Budget Hearing					

August 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25 BOT Mtg	26	27	28	29	30
31	· Authorize publishing notice of RNR Hearing + Budget Hearing					

September 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22 BOT Mtg	23	24	25	26	27
28	29	30				
	<ul style="list-style-type: none"> • special mtg for RNR Hearing + Budget Hearing • schedule study session for Tuition, Fees + Housing Rates 					

October 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27 BOT Mtg	28	29	30	31	
	• Study session for Tuition, Fees + Housing Rates					

November 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3	4	5	6	7	8
9	10	11 Veterans Day <i>College Closed</i>	12	13	14	15
16	17 BOT Mtg	18	19	20	21	22
23	24	25	26	27	28	29
30			<i>Thanksgiving Break College Closed</i>			

December 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8	9	10	11	12	13
	<i>Finals week</i>					
14	15 BOT Mtg	16	17	18	19	20
21	22	23	24	25	26	27
	<i>Christmas Break College Closed</i>					
28	29	30	31			
	<i>schedule organizational mtg in January</i>					

Cloud County Community College Board of Trustees Handbook

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- f. Create a Positive Climate
- g. Monitor Performance
- h. Support and Be Advocates for the College
- i. Lead as a Thoughtful Educated Team

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I - Introduction:

- A. Board of Trustees contact information
 Cloud County Community College Current Board of Trustees – as of January 2025

Dave Garnas Member
1273 Rust Road
Concordia, KS 66901
 C 785-262-7015
david.garnas@cloud.edu

Amber Hanson Member
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jpounds@cloud.edu

Kevin Pounds Member
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Concordia, KS 66901
 C 785-243-5298
kpounds@cloud.edu

II – Statement of Mission and Guiding Values

A. Mission Statement:

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

Guiding Values:

SUCCESS: “We champion individual success”, Students are our central focus, and we strive to see every student succeed.

EXCELLENCE: “We are committed to excellence”, We deliver forward thinking programs of study as well as industry-best practices that reflect the highest academic standards.

SERVICE: “We make a difference”, We make a positive difference in the lives of our students, community members and each other through meaningful relationships.

INTEGRITY: “We do what is right”, We uphold the highest standards of ethics and public stewardship.

DIVERSITY: “We are better together”, We encourage active citizenship and embrace the diversity of people and ideas.

ACCESSIBILITY: “We ensure every student has opportunities”, We provide the best value for a high quality, holistic education.

SUSTAINABILTY: “We are Black, Gold and Green”, We promote renewable energy as well as sustainable lifestyles in our changing world.

B. Accrediting Bodies

Cloud County Community College is accredited by
The Higher Learning Commission
230 North LaSalle Street, Suite 7-500,
Chicago, IL 60604; 312.263.0456; or info@hlcommission.org)

Individual Program Accreditations

Kansas State Board of Nursing
Landon State Office Building 900 SW Jackson Street, Suite 1051 Topeka, KS 66612-1230
785.296.4929; or www.ksbn.org

Accreditation Commission for Education in Nursing (ACEN)
3334 Peachtree Road NE, Suite 850 Atlanta, GA 30326
404.975.5000; or www.acenursing.org

III – Board Member Basics

A. Election & Term of Office:

- 1) Per KSA 71-201, Cloud County Community College shall be governed by a board of trustees which shall constitute a body corporate and political, possessing the usual powers of a corporation for public purposes, under the name and style of “The Board of Trustees of Cloud County Community College of the State of Kansas.”
- 2) Membership shall consist of six members who shall be elected for four-year terms. Every two years, three members of the board shall be elected at large from the territory of the community college district.
- 3) Elections will be held on the Tuesday following the first Monday in November in each odd-numbered year in a general school election. If necessary primary elections will be held on the first Tuesday in August of odd-numbered years. Law applying to such elections shall be applicable.
- 4) Filling of Board Vacancies: Pursuant of K.S.A. 71-201, the board shall have power to fill any vacancy which may occur in its membership not sooner than fifteen (15) days after it has properly published notice of such vacancy.

B. Role of the Trustees

The primary role of the board of trustees is policy making. The Board may operate with authority only when legally in session. Individuals or groups may at times confront a single Board member with issues which usually should be handled by the President of the College. In these cases, the Board member should withhold comment and/or opinion until he/she has had the benefit of hearing the issue discussed by the President and the Board in session where all aspects of the problem may be aired. A Board member should not compromise other members of the board or the President of the college by predicting what action may be taken.

C. Trustee Code of Ethics

As a member of the Board, I will strive to improve Cloud County Community College and public education, and to that end I shall adhere to the following ethical standards:

- 1) Attend all scheduled Board meetings in so far as possible, and become informed concerning issues to be considered at those meetings.
- 2) Work with other Board members to establish effective Board policies and to delegate authority for the administration of the college to the President of the institution.
- 3) Recognize that I should endeavor to make policy decisions only after full discussion at publicly held Board meetings. Trustees should support the decision of the board once it has been made. Personal positions on a decision should not be expressed following the vote or and shared afterward in the public.

- 4) Render all decisions based on the available facts and my independent judgment, and refuse to surrender that judgment to individuals or special interest groups.
- 5) Encourage the free expression of opinion by all Board members; seek systematic communications between the Board, students, staff, and all elements of the community.
- 6) Communicate to other Board members and the President expressions of public reaction to Board policies and college programs.
- 7) Inform myself about current educational issues by individual study and through participation in programs providing relevant information, such as those sponsored by the American Association of Community Colleges and the Association of Community College Trustees.
- 8) Support the employment of the most qualified persons to serve as College staff.
- 9) Support a regular and impartial evaluation of all staff.
- 10) Avoid conflict of interest and/or using Board position for personal or partisan gain. In instances where there is a conflict of interest, the board member should recuse themselves from the discussion and/or vote. e.g. If a trustee has a personal relationship or connection to the topic at hand, this is considered a conflict of interest, and therefore, the trustee should recuse him/herself.
- 11) Take no private action that will compromise the Board or the College, and respect the confidentiality of information that is privileged under applicable law. For example, discussions that take place in executive session, legal action, and personnel.
- 12) Shall not engage in any conduct constituting harassment or any form of sexual harassment, and will adhere to the EEO/ Affirmative Action, Harassment, and Sexual Harassment Policies of Cloud County Community College. Each member will participate in a training program designed to prevent sexual harassment.
- 13) Remain cognizant of the fact that my first and greatest concern must be the educational welfare of the students attending the College and the long-term viability of the College.

D. Ethical Concepts

Codes of ethics, which are also called standards of practice, codes of conduct, or standards for excellence, cover three general areas.

- Promoting the public trust.
- Roles and responsibilities of trustees and governing board
- How trustees should treat others and conduct themselves

1) Promoting the Public Trust

- a. **Represent the Common Good.** Trusteeship is an expression of civic leadership. Governing boards derive their authority from, and are accountable to, the community as a whole. As public officials, trustees fulfill the core value of responsibility to society by acting on behalf of the entire community. They express the value of benevolence by seeking wellbeing of the entire community. They represent the interests of the community in their board decisions.
- b. **Considering Special Interests.** Single and special interest groups play an important part in representing various segments of our diverse society, such as political parties, racial and ethnic groups, employee associations, religious groups, neighborhood association, and taxpayer groups. While all of these interests are important, trustees must remember that the first and foremost obligation of every trustee is to represent the general interests of the College's service area. Ethical behavior involves being aware of a wide variety of public and community needs, and integrating them into the interests of the whole.
- c. **Open Meetings.** Most states have laws that address open meetings for public governing boards. Part of the responsibility of public service is that issues affecting the public are shared and debated in public. Doing so promotes trustworthiness and reliability. College boards may hold executive or closed sessions to protect the rights of personnel and the college; respect for the rights of others means that ethical trustees do not reveal discussions in those sessions.
- d. **Conflicts of Interest/Personal Gain.** Public service as a trustee is intended to benefit the College and the community, not the individual trustee or his or her relatives and friends. Preventing trustees from abrogating this responsibility is why many states have laws that define conflicts of interests for public officials. The laws may prohibit trustees from making decisions that would benefit their income, personal investments, and businesses owned by the trustee or family members. Trustees should review the specific implications of those laws and regulations to ensure they avoid problem.

Beyond legal implications, trustees should be aware of activities that create the perception of favoritism or personal gain. Examples of potential problem areas are preferential treatment of other trustees or college staff, selectively sharing information with only certain people, or informally steering business to or seeking to have friends hired. Public perceptions that board members are furthering their own interests rather than those of the district harm the College. Being sensitive to situations for potential conflicts and understanding their negative impact will help avoid problems.

- e. **Consequences of Unethical Behavior by a Trustee.** Questionable or unethical behavior by a trustee or by the board hurts the College, and its reputation suffers. Trustees have harmed the very thing, the institution, they were supposed to protect.

Time and energy is wasted addressing the behavior in question; time better spent ensuring students are educated. Community members, college employees and students lose respect. College employees and students may lower their own standards for ethical behavior based on the

message they are receiving from the board. Community members and politicians may be less likely to support the College, including funding, if they believe that the board does not act with integrity and with the best interests of the College and community in mind.

2) Roles and Responsibilities of Trustees and Governing Boards

- a. **Student success.** The college's purpose is to educate students and produce people who contribute to society. Boards should expect their members to uphold the welfare and success of students as a primary concern.
- b. **Quality of education.** In order to fulfill the trust granted them by being appointed or elected, ethical boards spend a significant amount of time identifying and discussing the results of the College's educational program. Through establishing broad outcome goals and monitoring progress, boards ensure the College's contribution to society. Boards may wish to have an ethical standard that they focus on educational goals in their meetings.
- c. **Promoting the College.** Ethical trustees promote and support the College in the community. They do not denigrate staff, programs or courses. They take advantage of opportunities to speak well of the College and advocate its interests to public officials and community leaders. However, they do not go to another entity and speak on behalf of the board without the authority of all members. They are interested in the College's welfare and effectiveness, and expect the College to be the best it can be.
- d. **Board as a unit.** One of the most basic tenets of effective trusteeship is the recognition that governing authority rests with the entire board, not with any individual trustee. As individuals, trustees have no authority to direct staff, determine programs and procedures or represent the college, and ethical trustees do not try to do so.
- e. **Making decisions; making policy.** Making ethical decisions means applying core values in decision making. Making good decisions also means seeking and considering all available facts and perspectives. It means studying and asking questions to clarify board agenda materials. Being ethical and responsible to the public means not making any promises about how one will vote prior to discussions at open meetings.
- f. **Delegation.** Board responsibilities include establishing policies that direct the operations of the College and assuring that the College performs according to policies. Ethical trustees engage wisely in policy making and respect the delegation of authority to the President to administer the College.
- g. **Micromanagement.** One of the most sensitive areas facing trustees is the difference between their policy role and the roles of the college staff. Trustees set broad policy direction and monitor adherence to policy. Problems occur when trustees become involved in the day-to-day operations and try to second-guess or direct staff activities. Although often well intentioned, these trustees are performing acts that are both harmful to the College and to the office of the President.

- h. Board/President Relationship.** Respect, reliability, trustworthiness and justice are all key values in the board/President relationship. Specific ethical practices include committing to:
- Thoughtful, thorough President search processes with a search committee that is inclusive
 - Open and clear communication (including "no surprises")
 - Clear delegation, expectations and direction
 - Support for the President
- i. Communications with staff and students.** The board and the President should discuss and reach agreement on protocols for trustee contact with other college administrators, faculty and classified staff members. Ethical trustees support the authority of the President's position and respect established lines of communication. Trustees should not go to individual employees on college business. Student and employee complaints to trustees should be referred directly to the Board Liaison (Clerk of the Board) or to the President.
- j. Communicating with community members and the media.** A code of ethics may include statements about protocols for communicating with community members and the media personnel. The protocols usually state that individual trustees do not speak for the board unless specifically delegated to do so, and that they refer and/or follow up with community members through appropriate channels. These protocols ensure reliability of information, and respect the board as a unit and the roles of those designated as spokespeople for the College.
- k. Compensation and expenses.** Trustees should accurately account for their expenses and follow local protocols and laws about receiving compensation of any kind. There should be appropriate reimbursement criteria and procedures, which define fair reimbursement for trustee expenses. Ethical trustees always ask themselves if their expenses are authorized, legitimate, direct and reasonable.

3) How Trustees Should Treat Others and Conduct Themselves:

- a. Open communication.** All board members, as well as the PRESIDENT, are responsible for maintaining an open, cooperative environment and promoting a free exchange of information at the board meetings. Trustee deliberations are characterized by fairness, including an open and impartial process for gathering and evaluating information. Trustees are honest and straightforward in civil and respectful ways. Questions on the board packet should be facilitated when possible by trustees before the meeting.
- b. Function as a team member.** Being a good board member requires the ability to function as part of a team. Board members differ in personality, motivation, knowledge, attitude, experience, background, community stature, and capability. Differing points of view help develop alternatives, stimulate the imagination, and lead to creative solutions being open to, and respectful

of, other members' viewpoints are skills that are necessary to reach consensus. Trustees often bring specialized knowledge to the board by virtue of their backgrounds and professions. However, trustees are not on the board to be "experts" in their fields - they are there to represent broad community interests and do not play other roles while acting as a trustee.

- c. **Maintaining confidentiality.** While most of what the board does is public, an important aspect of trustee ethics is maintaining confidentiality about issues discussed in closed session. Violating confidentiality occurs when individuals share closed session information, such as informing the union of the collective bargaining positions, leaking information to the media, or discussing private personnel information.

- d. **Consideration for others.** An important consideration in maintaining harmonious operations is to respect fellow board members' opinions and those of other stakeholders. Remaining courteous and open-minded and treating others with honesty, decency, and mutual respect are characteristic of ethical trustees. Avoiding bitter arguments and using courteous, non-inflammatory language at board meetings help create an atmosphere for solving problems, and provides a good example for college employees and community members. Criticizing or belittling other trustees hurts the reputation of the entire board.

- e. **Commitment.** Commitment relates to the core ethical value of responsibility, which requires trustees to devote time and attention to the position. There is a great deal to learn about the role of trustees and the governing board, the college, and educational issues and trends. This learning requires much effort and thought. Learning occurs through reading, studying agendas and other resource materials, engaging in study sessions and discussions; and conference attendance.

E. Three Rules for Presidents and Trustees

1. Board Members and the President should not take each other by surprise, especially in public.
2. Board members and the President should support each other - at least in public because the institution always loses when internal battles go public.
3. Board Members and the President must communicate: effectively, openly and often.

F. Trustee Duties and Responsibilities

1) Duties

Per KSA 71-201, Cloud County Community College Board of Trustees, in accordance with the provisions of law and the rules and regulations of the state Board of Regents, shall have custody of and be responsible for the property of the community college and shall be responsible for the

operation, management and control of the college. The Board of Trustees shall hold at least one regular meeting each month at a time prescribed by the board. The board shall make an annual report in the manner prescribed by the state Board of Regents. With prior approval, members of the Board of Trustees shall be paid subsistence allowances, mileage and other actual and necessary expenses incurred in the performance of their official duties.

For effectuation of the purposes of this act, the board of trustees in addition to such other powers expressly granted to it by law and subject to the rules and regulations of the state board of regents is hereby granted the following powers:

- a. To select its own chairperson and such other officers as it may deem desirable, from among its own membership. Board members may self-nominate or nominate others for specific board positions.
- b. To sue and be sued.
- c. To determine the educational program of the college subject to prior approval thereof as provided in this act and to grant certificates of completion of courses or curriculum.
- d. To appoint and fix the compensation and term of office of a President of the College.
- e. To appoint upon nomination of the President, members of the administrative and teaching staffs, to fix and determine within state adopted standards their specifications, define their duties and to fix their compensation and terms of employment.
- f. Upon recommendation of the President, to appoint or employ such other officers of the college, agents and employees as may be required to carry out the provisions of law and to fix and determine within state adopted standards their qualifications, duties, compensation, terms of office or employment and all other items and conditions of employment.
- g. To enter into contracts.
- h. To accept from any government or governmental agency, or from any other public or private body, or from any other source, grants or contributions of money or property which the board may use for or in aid of any of its purposes.
- i. To acquire by gift, purchase, lease-purchase, condemnation or otherwise, and to own, lease, use and operate property, whether

real, personal, or mixed, or any interest therein, which is necessary or desirable for community college purposes.

- j. To enter into lease agreements as lessor of any property, whether real, personal, or mixed, which is owned or controlled by the community college.
- k. Upon the determination of the President, to dispose of any property owned by the college that is no longer necessary for college purposes and to dispose of the same in such manner and upon such terms and conditions as provided by law.
- l. To exercise the right of eminent domain, pursuant to chapter 26 of the Kansas Statutes Annotated, and amendments thereto.
- m. To make and promulgate such rules and regulations, not inconsistent with the provisions of law or with rules and regulations of the state board of regents, that are necessary and proper for the administration and operation of the community college, and for the conduct of the business of the board of trustees.
- n. To exercise all other powers not inconsistent with the provisions of law or with the rules and regulations of the state board of regents which may be reasonably necessary or incidental to the establishment, maintenance and operation of a community college.
- o. To appoint a member to fill any vacancy on the board of trustees for the balance of the unexpired term. When a vacancy occurs, the board shall publish a notice one time in a newspaper having general circulation in the community college district stating that the vacancy has occurred and that it will be filled by appointment by the board not sooner than 15 days after such publication.

2) Responsibilities

The Cloud County Community College of Board Trustees is responsible for ensuring that the college is an integral part of the community and serves its ever-changing needs. The Board is accountable to the community for the performance and welfare of the institution.

An effective Board consists of people who come together to form a cohesive group to articulate and represent the public interest, establish a climate for learning and monitor the effectiveness of the institution. The Board does not do

the work of the institution; it establishes standards for the work through the policies it sets. The Board's specific responsibilities are to:

a. Set the Policy Direction

Our governing Board establishes policies that provide direction and guidance to the President and staff of the College. A major board responsibility is to define and uphold the vision and mission which clearly reflect student and community expectations. This responsibility challenges the Board to think strategically, concentrate on the "big picture," and focus on the future learning needs of the community. It requires that boards consult widely with community/business groups as well as the administration, faculty, staff, and students of the college. Trustees engage in exciting, creative, thoughtful discussions as they explore the future and envision what they want their communities to be. They:

- Are proactive, visionary and future-oriented
- Learn about and communicate with many different groups
- Focus on community/business needs and trends
- Establish the vision, mission and broad institutional goals as policy

b. Employ, Evaluate and Support the President

Successful governance depends on a good relationship between the board and the President. The President is the single most influential person in creating an outstanding institution. Therefore, selecting, evaluating and supporting the President are among the board's most important responsibilities.

The President and Board function best as a partnership. The President implements board policies, while the Board depends on the President for guidance and educational leadership. This occasionally paradoxical relationship works best when there are clear, mutually agreed-on expectations and role descriptions. The partnership thrives on open communication, confidence, trust, and support. To be effective, trustees and boards must:

- Select and retain the best President possible
- Define clear parameters and expectations for performance
- Conduct periodic evaluations; provide honest and constructive feedback
- Act ethically in the relationship with the President
- Support the President; create an environment for success

c. Act as Unit

The board is a corporate body. It governs as a unit, with one voice. This principle means that individual trustees have authority only when they are acting as a board. They have no power to act on their own or to direct college employees or operations.

In order for boards to be cohesive and well-functioning units, trustees must work together as a team toward common goals. Boards should have structures and

rules for operating that ensure they conduct their business effectively and efficiently, board agendas are clear and informative, and board meetings are run in an appropriate manner.

The power of governance is expressed through one voice. As individuals, trustees make no commitments on behalf of the board to constituents, nor do they criticize or work against board decisions.

To be effective, the Board must:

- Integrate multiple perspectives into board decision-making
- Establish and abide by rules for conducting board business
- Speak with one voice, and support the decision of the board once it is made
- Recognize the power rests with the board, not individual trustees

d. Define Policy Standards for College Operations

A successful Board will adopt policies that set standards for quality, ethics, and prudence in college operations. Once policy standards are established, the Board will delegate significant authority to the PRESIDENT, allowing the PRESIDENT and staff the flexibility they need to exercise professional judgement.

The policies:

- Define expectations for high quality educational programs
- Define expectations for student achievement and fair treatment of students
- Require wise and prudent use of funds and management of assets
- Set parameters to attract and retain high quality personnel and ensure fair treatment of employees

e. Monitor Performance

Boards are responsible for holding colleges accountable for serving current and future community learning needs. The board adopts the college direction and broad goals as policy, and then monitors the progress made toward those goals.

Boards also monitor adherence to their policies for programs, personnel, and fiscal and asset management. They receive periodic reports from staff and review reports by and for external agencies, such as accreditation, audit, and state and federal accountability reports.

A board 's ability to monitor its institution is enhanced when it defines the criteria and standards to be used well in advance of when reports are required, so that the President and staff are clear about what is expected. Effective boards and trustees:

- Monitor progress toward goals

- Monitor adherence to operational policies
- Use pre-established criteria for monitoring

f. Lead as a Thoughtful Educated Team

Good trusteeship requires the ability to function as part of a team, and a team functions best when all members are encouraged to contribute their unique strengths and are committed to working together.

Effective boards are thoughtful and educated. Trustees on those boards listen well, ask good questions, analyze options, think critically, and clarify their most important values and priorities. They explore issues thoroughly and make policy decisions based on thorough deliberation and comprehensive understanding.

The best boards are future-oriented. They recognize that today's world requires flexible institutions and personnel who are willing to adapt and grow in response to the changing needs of society.

Trustees who act with vision, with intelligence, with curiosity and with enthusiasm create a board that is an agent for positive change. Effective boards and trustees:

- Engage in ongoing learning about board roles and responsibilities
- Are curious and inclusive
- Are positive and optimistic
- Support and respect each other

g. Standards of Good Practice:

By the American Association of Community College Trustees in support of effective community college governance, the board believes:

- That it derives its authority from the community, and that it must always act as an advocate on behalf of the entire community;
- That it must clearly define and articulate its role;
- That it is responsible for creating and maintaining a spirit of true cooperation and a mutually supportive relationship with its President;
- That it always strives to differentiate between external and internal processes in the exercise of its authority;
- That its trustee members should engage in a regular and ongoing process of in-service training and continuous improvement;
- That its trustee members come to each meeting prepared and ready to debate issues fully and openly;
- That its trustee members vote their conscience and support the decision or policy made;
- That its behavior, and that of its members, exemplify ethical behavior and conduct that is above reproach;
- That it endeavors to remain always accountable to the community;
- That it honestly debates the issues affecting its community and speaks with one voice once a decision or policy is made.