

Iowa Central Community College

Financial Report for the Period Ended December 31, 2023

General Ledger Classification	General Fund	General Restricted Fund	Auxiliary Fund	Agency Fund	Scholarship Fund	Loan Fund	Plant Fund	Total All Funds
<b>Assets</b>								
Checking Account	2,440,592.37							2,440,592.37
Savings Accounts/Investments	27,137,815.97			1,167,080.90			8,668,080.58	55,958,743.04
Contingency Funds	3,850.00		4,468.50					8,318.50
Accounts Receivable-Current	16,072,243.02		8,375.60					16,080,618.62
Accounts Receivable-Long Term			4,475,161.86					4,475,161.86
Prepaid Expenses								0.00
Inventories/Work in Process			522,378.37				17,900,450.57	18,422,828.94
Due To/From Other Funds	(26,312,341.07)		(327,055.08)	(42,913.72)	(490,633.61)		(641,343.18)	3,264.64
Capitalized Fixed Assets							126,460,830.44	126,460,830.44
Fixed Asset Depreciation							(50,691,556.72)	(50,691,556.72)
<b>Total Assets</b>	<b>19,342,160.29</b>	<b>21,736,388.02</b>	<b>29,750,258.12</b>	<b>1,124,167.18</b>	<b>(490,633.61)</b>	<b>0.00</b>	<b>101,696,461.69</b>	<b>173,158,801.69</b>
<b>Liabilities &amp; Fund Balance</b>								
Accounts Payable								52,011.98
Salaries Payable	52,029.42		(17.44)					0.00
Employee Compensation Payable								0.00
Payroll W/H Payable	699.21							699.21
Bonds/Notes Payable - Current		1,830,000.00					4,248,750.00	6,078,750.00
Bonds/Notes Payable - Long Term		7,740,000.00					43,832,500.00	51,572,500.00
Premium/Discount Bonds/Notes		18,709.79					1,538,502.74	1,557,212.53
Interest Payable								0.00
Deferred Income			6,218,637.85					6,455,915.12
Funds Held in Trust for Others			237,277.27	(3,500.00)				(3,500.00)
Unadjusted Fund Balance	5,713,589.59	7,557,691.56	23,823,199.30	1,047,399.01	52,069.42		8,544,073.35	46,738,022.23
Revenue - Current Month	3,229,039.47	775,662.48	669,914.99	45,467.47	837,591.00		110,783.58	70,206,721.77
Total Revenue for Fiscal Year	29,992,796.92	7,938,880.85	15,574,815.89	456,349.91	12,377,794.74		3,866,083.46	54,669,629.49
Expense - Current Month	3,157,374.77	1,599,449.67	1,229,988.00	67,701.80	212,497.48		1,558,487.50	64,169,160.64
Total Expense for Fiscal Year	16,416,954.85	9,567,532.03	9,885,016.90	376,081.74	12,920,497.77		15,003,077.35	52,775,583.36
Adjusted Fund Balance	19,289,431.66	5,929,040.38	29,512,998.29	1,127,667.18	(490,633.61)	0.00	(2,592,920.54)	54,669,629.49
Fund Balance for Fixed Assets								
<b>Total Liabilities and Fund Balance</b>	<b>19,342,160.29</b>	<b>21,736,388.02</b>	<b>29,750,258.12</b>	<b>1,124,167.18</b>	<b>(490,633.61)</b>	<b>0.00</b>	<b>101,696,461.69</b>	<b>173,158,801.69</b>
Secretary's Balance +	58,399,335.41	Outstanding Checks =	370,569.44	Treasurer's Balance	58,769,904.85			

Allison Walter  
Secretary  
Board of Directors




Iowa Central Community College

Financial Report for the Period Ended December 31, 2024

General Ledger Classification	General Fund	General Restricted Fund	Auxiliary Fund	Agency Fund	Scholarship Fund	Loan Fund	Plant Fund	Total All Funds
<b>Assets</b>								
Checking Account	1,140,438.70							1,140,438.70
Savings Accounts/Investments	28,228,519.34	9,583,332.41	1,445,954.64	1,325,223.39			6,749,714.29	47,332,744.07
Contingency Funds	3,850.00		4,222.50					8,072.50
Accounts Receivable-Current	16,922,236.06		8,033.80					16,930,269.86
Accounts Receivable-Long Term		3,531,857.52						3,531,857.52
Prepaid Expenses			455,337.96					455,337.96
Inventories/Work in Process			24,918,431.59					24,918,431.59
Due To/From Other Funds		(27,498,920.52)		(13,173.27)	(1,249,750.80)		1,318,147.03	11,628.23
Capitalized Fixed Assets							142,584,377.13	142,584,377.13
Fixed Asset Depreciation							(54,419,499.37)	(54,419,499.37)
<b>Total Assets</b>	<b>18,796,123.58</b>	<b>15,652,084.13</b>	<b>26,831,980.49</b>	<b>1,312,050.12</b>	<b>(1,249,750.80)</b>	<b>0.00</b>	<b>122,286,102.48</b>	<b>183,628,590.00</b>
<b>Liabilities &amp; Fund Balance</b>								
Accounts Payable	47,567.98	3,539.67						51,107.65
Salaries Payable								0.00
Employee Compensation Payable		5.00						5.00
Payroll W/H Payable								0.00
Bonds/Notes Payable - Current		1,470,000.00					4,603,750.00	6,073,750.00
Bonds/Notes Payable - Long Term		6,270,000.00					39,228,750.00	45,498,750.00
Premium/Discount Bonds/Notes		19,795.55					1,290,798.99	1,310,594.54
Interest Payable								0.00
Deferred Income	5,287.50	4,491,455.50	247,939.42	(3,250.00)			14,071.76	4,758,754.18
Funds Held in Trust for Others								(3,250.00)
Unadjusted Fund Balance	6,161,130.44	6,855,177.53	21,692,531.33	1,086,856.34	46,758.42		78,135,735.00	113,978,189.06
Revenue - Current Month	1,981,105.84	1,024,654.92	644,520.36	44,688.11	1,160,636.00		154,897.74	71,664,631.42
Total Revenue for Fiscal Year	30,226,470.41	8,586,816.56	15,664,799.73	506,066.51	12,680,147.91		4,000,330.30	71,664,631.42
Expense - Current Month	3,395,640.22	1,774,575.42	1,410,094.49	38,563.11	115,486.75		501,475.03	59,703,941.85
Total Expense for Fiscal Year	17,644,337.75	12,044,700.68	10,773,289.99	277,622.73	13,976,657.13		4,987,333.57	59,703,941.85
Adjusted Fund Balance	18,743,263.10	3,397,293.41	26,584,041.07	1,315,300.12	(1,249,750.80)	0.00	77,148,731.73	125,938,878.63
Fund Balance for Fixed Assets							0.00	0.00
<b>Total Liabilities and Fund Balance</b>	<b>18,796,123.58</b>	<b>15,652,084.13</b>	<b>26,831,980.49</b>	<b>1,312,050.12</b>	<b>(1,249,750.80)</b>	<b>0.00</b>	<b>122,286,102.48</b>	<b>183,628,590.00</b>

Secretary's Balance +	48,473,182.77	Outstanding Checks =	196,003.02	Treasurer's Balance	48,669,185.79
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 Allyson Walter  
 Secretary  
 Board of Directors



# Iowa Central Community College Revenue

Report Name: F001REV

Year To Date Fiscal Year 2023 - 2024  
**December 2023**

Fund: 1 Unrestricted General Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	260E	Admin	Student Services	Learning Resources	Physical Facilities	Gen Inst	Total
401 Laboratory Fees	42,370	238,600	19,255	0	0	0	0	0	0	300,225
406 Other Student Fees	824,319	899,476	(11,150)	0	0	11,350	0	0	285,814	2,009,809
Group Total	866,689	1,138,076	8,105	0	0	11,350	0	0	285,814	2,310,034
411 Resident Tuition	8,613,676	6,121,850	631,120	0	0	0	0	0	0	15,366,645
412 Non-Resident Tuition	2,358,249	730,322	0	0	0	0	0	0	0	3,088,571
413 Secondary Tuition	0	196,112	0	0	0	0	0	0	0	196,112
414 Tuition Refunds	0	0	(326)	0	0	0	0	0	0	(326)
Group Total	10,971,925	7,048,283	630,794	0	0	0	0	0	0	18,651,003
416 Prop.Tax. Oper/Plant/Early Ret	0	0	0	0	1,175,365	0	0	0	0	1,175,365
Group Total	0	0	0	0	1,175,365	0	0	0	0	1,175,365
421 General Aid	3,852,073	2,100,421	554,386	0	0	0	0	0	0	6,506,880
429 Other State Support	11,398	27,396	0	0	0	0	0	0	0	38,794
Group Total	3,863,471	2,127,817	554,386	0	0	0	0	0	0	6,545,674
449 Other Federal Support	0	0	0	0	0	10,510	0	0	0	10,510
Group Total	0	0	0	0	0	10,510	0	0	0	10,510
453 Rental Of College Facilities	0	0	0	0	0	0	0	39,141	48,187	87,328
454 Other Sales & Services	12,430	1,143	88,865	0	3,017	6,229	0	2,310	50,193	164,186
Group Total	12,430	1,143	88,865	0	3,017	6,229	0	41,451	98,380	251,514
471 Interest	0	0	0	0	894,506	0	0	0	0	894,506
473 Gifts & Grants	0	0	0	0	0	0	0	0	(2,020)	(2,020)
477 Fines & Penalties	0	0	0	0	28,900	55	0	0	0	28,955
485 Miscellaneous Revenue	0	0	0	0	0	0	0	0	0	0
486 Proceeds Sale Of Fixed Assets	0	0	0	0	0	0	0	19,481	0	19,481
488 Withholding Tax Revenue	0	0	88,000	0	0	0	0	0	0	88,000
490 Transfers	0	0	0	0	0	9,520	0	10,255	0	19,775
Group Total	0	0	88,000	0	923,406	9,575	0	29,736	(2,020)	1,048,697
Total: 1 Unrestricted General Fund	15,714,515	10,315,319	1,370,150	0	2,101,788	37,664	0	71,187	382,174	29,992,797



# Iowa Central Community College Revenue

Report Name: F001REV

Year To Date Fiscal Year 2024 - 2025  
December 2024

Fund: 1 Unrestricted General Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	260E	Admin	Student Services	Physical Facilities	Gen Inst	Total
401 Laboratory Fees	34,976	263,405	23,105	0	0	0	0	0	321,486
406 Other Student Fees	724,048	1,018,308	0	0	0	12,250	0	239,156	1,993,762
Group Total	759,024	1,281,713	23,105	0	0	12,250	0	239,156	2,315,248
411 Resident Tuition	7,543,430	6,519,337	555,445	0	0	0	0	0	14,618,212
412 Non-Resident Tuition	2,743,093	912,422	0	0	0	0	0	0	3,655,515
413 Secondary Tuition	0	75,360	0	0	0	0	0	0	75,360
414 Tuition Refunds	0	0	(314)	0	0	0	0	0	(314)
Group Total	10,286,523	7,507,119	555,131	0	0	0	0	0	18,348,773
416 Prop.Tax. Oper/Plant/Early Ret	0	0	0	0	1,247,224	0	0	0	1,247,224
Group Total	0	0	0	0	1,247,224	0	0	0	1,247,224
421 General Aid	4,028,447	2,312,305	615,541	0	0	0	0	0	6,956,394
429 Other State Support	12,449	18,673	0	0	0	0	0	0	31,122
Group Total	4,040,896	2,330,978	615,541	0	0	0	0	0	6,987,516
449 Other Federal Support	0	0	0	0	0	39,433	0	0	39,433
Group Total	0	0	0	0	0	39,433	0	0	39,433
453 Rental Of College Facilities	0	0	0	0	0	0	29,026	48,670	77,696
454 Other Sales & Services	12,804	15,166	74,990	0	(1,509)	7,935	2,110	134,509	246,005
Group Total	12,804	15,166	74,990	0	(1,509)	7,935	31,136	183,179	323,701
471 Interest	0	0	0	0	786,005	0	0	0	786,005
473 Gifts & Grants	0	100	(15,000)	0	0	0	39,030	0	24,130
477 Fines & Penalties	0	0	0	0	28,350	60	0	0	28,410
485 Miscellaneous Revenue	0	0	0	0	13,675	0	0	0	13,675
486 Proceeds Sale Of Fixed Assets	0	0	0	0	0	0	16,048	0	16,048
488 Withholding Tax Revenue	0	0	90,000	0	0	0	0	0	90,000
490 Transfers	0	0	0	0	0	380	5,928	0	6,308
Group Total	0	100	75,000	0	828,030	440	61,006	0	964,576
Total: 1 Unrestricted General Fund	15,099,247	11,135,077	1,343,867	0	2,073,745	60,058	92,142	422,336	30,226,470



# Iowa Central Community College Revenue

Report Name: F001REV

Year To Date Fiscal Year 2023 - 2024  
**December 2023**

Fund: 2 Restricted General Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	260E	Admin	Student Services	Learning Resources	Physical Facilities	Gen Inst	Total
406 Other Student Fees	0	0	0	0	0	0	0	0	0	0
Group Total	0	0	0	0	0	0	0	0	0	0
415 Property Tax, Equip. Repl.	0	0	0	0	0	0	0	0	522,382	522,382
416 Prop. Tax, Oper/Plant/Early Ret	0	0	0	0	0	0	0	0	409,564	409,564
417 Property Tax, Unempl. Comp.	0	0	0	0	0	0	0	0	70,217	70,217
419 Prop. Tax, Tort Liab/Insurance	0	0	0	0	0	0	0	2,219,591	671,883	2,891,474
Group Total	0	0	0	0	0	0	0	2,219,591	1,674,046	3,893,637
429 Other State Support	0	107,722	523,874	75,000	0	0	0	0	928,495	1,635,091
Group Total	0	107,722	523,874	75,000	0	0	0	0	928,495	1,635,091
434 Title IV, Workstudy	0	0	0	0	0	0	0	0	75,111	75,111
441 Special Needs	0	124,102	0	0	0	0	0	0	0	124,102
446 Adult Basic Education	0	0	(8,911)	0	0	0	0	0	0	(8,911)
449 Other Federal Support	0	18,234	3,793	0	0	0	0	0	141,473	163,500
Group Total	0	142,336	(5,118)	0	0	0	0	0	216,584	353,803
454 Other Sales & Services	0	0	1,080	0	196,086	0	0	0	0	197,166
Group Total	0	0	1,080	0	196,086	0	0	0	0	197,166
471 Interest	0	0	0	0	337,803	0	0	0	0	337,803
473 Gifts & Grants	0	0	0	0	0	0	0	0	0	0
481 NJTP Long - Term	0	0	0	1,142,916	0	0	0	0	0	1,142,916
488 Withholding Tax Revenue	0	0	0	1,035,642	0	0	0	0	0	1,035,642
490 Transfers	0	0	0	0	0	0	0	0	0	0
Group Total	0	0	0	2,178,558	337,803	0	0	0	0	2,516,361
<b>Total: 2 Restricted General Fund</b>	<b>0</b>	<b>250,058</b>	<b>519,837</b>	<b>2,253,558</b>	<b>533,888</b>	<b>0</b>	<b>0</b>	<b>2,219,591</b>	<b>2,819,124</b>	<b>8,596,057</b>



# Iowa Central Community College Revenue

Report Name: F001REV

Year To Date Fiscal Year 2024 - 2025  
December 2024

Fund: 2 Restricted General Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	260E	Admin	Student Services	Physical Facilities	Gen Inst	Total
406 Other Student Fees	0	0	0	0	0	0	0	0	0
Group Total	0	0	0	0	0	0	0	0	0
415 Property Tax, Equip. Repl.	0	0	0	0	0	0	0	554,316	554,316
416 Prop. Tax, Oper/Plant/Early Ret	0	0	0	0	0	0	0	584,724	584,724
417 Property Tax, Unempl. Comp.	0	0	0	0	0	0	0	58,645	58,645
419 Prop. Tax, Tort Liab/Insurance	0	0	0	0	0	0	2,509,125	992,442	3,501,567
Group Total	0	0	0	0	0	0	2,509,125	2,190,127	4,699,252
429 Other State Support	0	139,440	568,026	0	0	5,000	0	550,544	1,263,010
Group Total	0	139,440	568,026	0	0	5,000	0	550,544	1,263,010
434 Title IV, Workstudy	0	0	0	0	0	0	0	105,709	105,709
441 Special Needs	0	98,847	0	0	0	0	0	0	98,847
446 Adult Basic Education	0	0	0	0	0	0	0	0	0
449 Other Federal Support	0	11,619	19,676	0	0	0	0	15,052	46,347
Group Total	0	110,466	19,676	0	0	0	0	120,761	250,903
454 Other Sales & Services	0	0	3,090	0	196,678	0	0	0	199,768
Group Total	0	0	3,090	0	196,678	0	0	0	199,768
471 Interest	0	0	0	0	222,219	0	0	0	222,219
473 Gifts & Grants	0	0	0	0	0	0	0	0	0
481 NJTP Long - Term	0	0	0	798,656	0	0	0	0	798,656
485 Miscellaneous Revenue	0	0	0	0	0	0	32	0	32
488 Withholding Tax Revenue	0	0	0	1,152,976	0	0	0	0	1,152,976
490 Transfers	0	0	0	0	0	0	0	0	0
Group Total	0	0	0	1,951,632	222,219	0	32	0	2,173,883
Total: 2 Restricted General Fund	0	249,905	590,792	1,951,632	418,897	5,000	2,509,157	2,861,433	8,586,817



# Towa Central Community College Revenue

Report Name: F001REV

Year To Date Fiscal Year 2023 - 2024  
**December 2023**

Fund: 7 Plant Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	COOP Program	Admin	Student Services	Learning Resources	Physical Facilities	Gen Inst	Total
416 Prop.Tax. Oper/Plant/Early Ret	0	0	0	0	0	0	0	1,175,365	0	1,175,365
418 Prop.Tax. Debt Serv/Standby	0	0	0	0	1,795,893	0	0	0	0	1,795,893
Group Total	0	0	0	0	1,795,893	0	0	1,175,365	0	2,971,258
429 Other State Support	0	0	0	400,000	0	0	0	0	0	400,000
Group Total	0	0	0	400,000	0	0	0	0	0	400,000
453 Rental Of College Facilities	0	0	0	0	0	0	0	87,406	0	87,406
454 Other Sales & Services	0	0	0	0	0	0	0	0	0	0
Group Total	0	0	0	0	0	0	0	87,406	0	87,406
471 Interest	0	0	0	0	0	0	0	407,419	0	407,419
473 Gifts & Grants	0	0	0	0	0	0	0	0	0	0
486 Proceeds Sale Of Fixed Assets	0	0	0	0	0	0	0	0	0	0
490 Transfers	0	0	0	0	0	0	0	0	0	0
Group Total	0	0	0	0	0	0	0	407,419	0	407,419
Total: 7 Plant Fund	0	0	0	400,000	1,795,893	0	0	1,670,190	0	3,866,083



# Iowa Central Community College Revenue

Report Name: F001REV

Year To Date Fiscal Year 2024 - 2025  
December 2024

Fund: 7 Plant Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	COOP Program	Admin	Student Services	Physical Facilities	Gen Inst	Total
416 Prop. Tax, Oper/Plant/Early Ret	0	0	0	0	0	0	1,247,224	0	1,247,224
418 Prop. Tax, Debt Serv/Standby	0	0	0	0	1,773,502	0	0	0	1,773,502
Group Total	0	0	0	0	1,773,502	0	1,247,224	0	3,020,726
429 Other State Support	0	0	0	400,000	0	0	0	0	400,000
Group Total	0	0	0	400,000	0	0	0	0	400,000
453 Rental Of College Facilities	0	0	0	0	0	0	101,925	0	101,925
454 Other Sales & Services	0	0	0	0	0	0	33,277	0	33,277
Group Total	0	0	0	0	0	0	135,202	0	135,202
471 Interest	0	0	0	0	0	0	140,888	0	140,888
473 Gifts & Grants	0	0	0	0	0	0	303,515	0	303,515
485 Miscellaneous Revenue	0	0	0	0	0	0	0	0	0
486 Proceeds Sale Of Fixed Assets	0	0	0	0	0	0	0	0	0
490 Transfers	0	0	0	0	0	0	0	0	0
Group Total	0	0	0	0	0	0	444,402	0	444,402
Total: 7 Plant Fund	0	0	0	400,000	1,773,502	0	1,826,828	0	4,000,330





# Iowa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2023 - 2024

December 2023

Fund: 1 Unrestricted General Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	260E	Admin	Student Services	Learning Resources	Physical Facilities	Gen Inst	Total
510 Administrative, Prof, F-T	0	0	0	0	207,900	87,219	0	0	245,407	540,526
511 Administrative, Prof, P-T	0	0	0	0	19,750	600	0	0	9,400	29,750
520 Instructional Pay, Full-Time	1,037,352	1,242,930	0	0	0	0	0	0	0	2,280,282
522 Instructional Pay, Adjunct	94,886	201,224	100,875	0	0	63,980	0	0	0	460,965
524 Instructional, F-T, Internet	43,205	9,200	0	0	0	0	0	0	0	52,405
525 Instructional, P-T, Internet	647,608	67,711	0	0	0	0	0	0	0	715,319
526 Instructional, F-T, Virtual	0	0	0	0	0	0	0	0	0	0
527 Instructional, P-T, Virtual	0	0	0	0	0	0	0	0	0	0
528 Inst, FT Extra Pay	85,643	75,029	4,741	0	0	0	0	1,302	0	166,714
530 Professional Support Staff	127,059	436,768	405,252	0	214,786	2,143,866	0	366,032	828,783	4,522,546
531 Support Staff-Part Time	0	19,110	332	0	24,387	199,870	15,060	78,680	47,702	385,142
540 Secretarial & Clerical	8,773	31,100	17,561	0	0	73,894	0	0	0	131,327
541 Secretarial-Part Time	16,556	5,035	11,688	0	0	6,764	0	0	0	40,044
550 Service Staff	0	0	0	0	0	0	0	436,695	0	436,695
551 Service Staff-Part Time	0	0	0	0	0	0	0	41,818	0	41,818
570 Student Wages, Federal CWS	0	0	0	0	0	0	0	0	0	0
571 Student Wages, Iowa CWS	0	0	0	0	0	0	0	0	0	0
572 Student Wages, Other	0	0	0	0	0	29,773	12,723	45,126	0	87,623
585 SUI - Employer Share	160	0	0	0	0	0	0	0	0	160
587 SDI - Employer Share	0	0	0	0	0	0	0	0	0	0
588 OTHER STATE TAX, FAM MED LEAVE	31	0	0	0	0	0	0	0	0	31
589 Taxable Tip Expense	0	0	0	0	0	0	0	0	0	0
590 Fringe Benefits (Ins.)	318,280	449,949	97,748	0	97,157	551,668	0	233,606	253,435	2,001,843
591 Workmen's Compensation Ins.	0	0	0	0	0	0	0	0	0	0
592 FICA Employers Share	147,636	148,808	39,951	0	26,659	186,739	1,152	67,774	82,175	700,893
593 Retirement Plan Employer Share	124,889	171,465	41,814	0	41,481	229,504	1,132	84,467	105,595	800,349
598 Accrued Vacation	(21,500)	(54,787)	(40,182)	0	(53,282)	(314,108)	0	(110,267)	(138,394)	(732,520)
599 TSA Employer Paid	0	0	0	0	10,080	0	0	0	0	10,080
Group Total	2,630,577	2,803,542	679,780	0	588,919	3,259,768	30,067	1,245,235	1,434,104	12,671,990



# Towa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2023 - 2024  
**December 2023**

601 Professional Services	1,406	47,268	76,693	0	215,965	13,706	0	447,618	557,134	1,359,790
602 Election Costs	0	0	0	0	5,401	0	0	0	0	5,401
604 Membership Dues	120	16,474	0	0	78,997	4,205	0	0	8,225	108,020
605 Legal Publications	0	0	0	0	1,777	0	0	0	0	1,777
606 Equipment Maintenance & Repair	0	10,307	15,324	0	0	0	0	669	2,445	28,746
609 Building Maintenance & Repair	0	0	0	0	0	0	0	103	0	103
610 Maintenance Of Grounds	0	0	0	0	0	0	0	0	0	0
611 Information Services	0	0	2,219	0	0	0	0	0	155,479	157,698
612 Printing & Reproduction Svcs.	16	0	1,708	0	0	56	0	0	66,962	68,741
615 Communications	0	0	0	0	0	0	0	0	130,383	130,383
618 Insurance	0	0	0	0	0	0	0	0	0	0
619 Utilities	0	0	0	0	0	0	0	0	0	0
621 Rental Of Buildings	0	45,000	26,782	0	0	0	0	12	0	71,794
622 Rental Of Equipment	0	0	0	0	0	1,015	0	1,789	26,554	29,359
623 Postage	0	130	0	0	0	0	0	0	34,369	34,499
624 Group Meeting/workshop Expense	1,144	2,614	5,994	0	2,972	46,895	0	0	16,881	76,500
628 Food Services	0	0	0	0	0	2,377	0	0	0	2,377
<b>Group Total</b>	<b>2,686</b>	<b>121,793</b>	<b>128,719</b>	<b>0</b>	<b>305,112</b>	<b>68,253</b>	<b>0</b>	<b>450,192</b>	<b>998,432</b>	<b>2,075,186</b>
631 Library Books	0	0	0	0	0	0	442	0	0	442
632 Materials And Supplies	20,595	193,685	43,329	0	24,726	158,971	514	169,689	66,372	677,879
633 Minor Computer Equipment	0	0	0	0	0	0	0	0	0	0
634 Periodicals	0	0	0	0	504	82	538	0	1,730	2,853
637 Bldg. & Contr. Materials & Sup	0	0	0	0	0	0	0	2,250	0	2,250
641 Custodial Materials & Supplies	0	0	0	0	0	0	0	56,087	0	56,087
642 Vehicle Materials & Supplies	0	0	10,066	0	0	0	0	107,798	0	117,864
643 Staff Dev, Out-of-State Travel	960	5,887	1,949	0	47,132	1,725	0	0	53,262	110,914
644 Landscaping Materials & Suppl.	0	0	0	0	0	0	0	42,203	0	42,203
645 Staff Dev., In-State Travel	2,726	429	425	0	1,053	5,767	0	0	7,614	18,014
646 Other Materials	12,437	427,756	0	0	0	0	0	0	0	440,193
647 Travel Expense, Out-of-State	(130)	0	1,217	0	1,707	3,226	0	0	4,481	10,501
648 Travel Expense, In-State	2,512	12,374	3,432	0	7,844	14,635	0	0	9,746	50,543
649 Travel Expense, Taxable	0	0	0	0	1,795	0	0	0	0	1,795



# Iowa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2023 - 2024  
December 2023

Group Total	39,100	640,130	60,419	0	84,760	184,405	1,494	378,026	143,204	1,531,538
651 Purchases For Resale, Misc.	0	0	0	0	0	0	0	0	0	0
652 Purchases For Resale, Textbook	0	0	0	0	0	0	0	0	0	0
675 Scholarships	0	1,206	0	0	0	0	0	0	165,795	167,001
678 Collection Agency Expense	0	0	0	0	5,769	0	0	0	0	5,769
680 Transfers	0	0	0	0	0	1,242	0	0	0	1,242
686 Property Tax	0	0	0	0	0	0	0	0	15	15
693 Other Current Expenses	0	0	0	0	0	0	0	0	8,037	8,037
694 Bad Debts	0	0	0	0	38,650	0	0	0	0	38,650
Group Total	0	1,206	0	0	44,419	1,242	0	0	173,847	220,714
710 Furniture, Machinery & Equip.	0	0	0	0	0	0	0	0	0	0
730 Maintenance Equipment	0	0	0	0	0	0	0	10,300	0	10,300
740 Vehicles	0	0	0	0	0	0	0	180,453	0	180,453
750 Software	0	0	0	0	0	0	0	0	0	0
760 Buildings & Fixed Equipment	0	0	0	0	0	0	0	0	0	0
Group Total	0	0	0	0	0	0	0	190,753	0	190,753
Total: 1 Unrestricted General Fund	2,672,362	3,566,671	868,918	0	1,023,210	3,513,668	31,561	2,264,206	2,749,586	16,690,182



# Iowa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2024 - 2025  
December 2024

Fund: 1 Unrestricted General Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	260E	Admin	Student Services	Learning Resources	Physical Facilities	Gen Inst	Total
510 Administrative, Prof, F-T	0	0	0	0	226,059	90,184	0	0	255,599	571,842
511 Administrative, Prof, P-T	0	0	0	0	52,875	1,150	0	0	9,400	63,425
520 Instructional Pay, Full-Time	1,097,996	1,381,598	0	0	0	0	0	0	0	2,479,594
522 Instructional Pay, Adjunct	93,518	217,017	115,642	0	0	49,876	0	0	0	476,053
524 Instructional, F-T, Internet	42,078	2,167	0	0	0	0	0	0	0	44,244
525 Instructional, P-T, Internet	641,672	62,905	0	0	0	0	0	0	0	704,577
526 Instructional, F-T, Virtual	0	0	0	0	0	0	0	0	0	0
527 Instructional, P-T, Virtual	0	0	0	0	0	0	0	0	0	0
528 Inst, FT Extra Pay	75,495	60,645	3,767	0	0	0	0	0	640	140,547
530 Professional Support Staff	75,206	459,207	367,421	0	218,958	2,475,136	0	419,347	994,470	5,009,746
531 Support Staff-Part Time	0	6,421	590	0	0	161,445	15,608	113,856	30,286	328,207
540 Secretarial & Clerical	9,071	32,157	18,138	0	0	72,956	0	0	0	132,323
541 Secretarial-Part Time	11,851	3,493	8,849	0	0	6,857	0	0	0	31,050
550 Service Staff	0	0	0	0	0	0	0	502,407	0	502,407
551 Service Staff-Part Time	0	0	0	0	0	0	0	37,636	0	37,636
570 Student Wages, Federal CWS	0	0	0	0	0	0	0	0	0	0
571 Student Wages, Iowa CWS	0	0	0	0	0	0	0	0	0	0
572 Student Wages, Other	0	0	0	0	0	43,821	10,624	29,660	0	84,104
585 SUI - Employer Share	160	0	0	0	0	0	0	0	0	160
587 SDI - Employer Share	0	0	0	0	0	0	0	0	0	0
588 OTHER STATE TAX, FAM MED LEAVE	65	0	0	0	0	0	0	0	0	65
590 Fringe Benefits (Ins.)	303,825	450,327	82,488	0	91,962	588,725	0	239,579	255,988	2,012,894
591 Workmen's Compensation Ins.	0	0	0	0	0	0	0	0	0	0
592 FICA Employers Share	147,970	160,116	38,107	0	26,895	206,677	1,194	79,766	94,846	755,572
593 Retirement Plan Employer Share	123,756	182,795	38,084	0	42,151	262,097	1,394	95,183	120,462	865,923
598 Accrued Vacation	(19,384)	(60,948)	(33,140)	0	(67,851)	(351,899)	0	(121,765)	(150,648)	(805,635)
599 TSA Employer Paid	0	0	0	0	10,080	0	0	0	0	10,080
<b>Group Total</b>	<b>2,603,278</b>	<b>2,957,900</b>	<b>639,947</b>	<b>0</b>	<b>601,128</b>	<b>3,607,026</b>	<b>28,821</b>	<b>1,395,668</b>	<b>1,611,043</b>	<b>13,444,811</b>
601 Professional Services	600	85,603	139,440	0	119,878	82,225	0	663,857	314,149	1,405,752



# Towa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2024 - 2025  
December 2024

602	Election Costs	0	0	0	(3,616)	0	0	0	0	(3,616)
604	Membership Dues	0	16,799	375	75,687	7,094	0	0	3,284	103,239
605	Legal Publications	0	0	0	1,803	0	0	0	0	1,803
606	Equipment Maintenance & Repair	0	16,203	32,641	0	0	14,976	0	63,820	63,820
609	Building Maintenance & Repair	0	0	0	0	0	83	0	83	83
610	Maintenance Of Grounds	0	0	0	0	0	0	0	0	0
611	Information Services	0	0	3,685	0	0	0	0	202,860	206,545
612	Printing & Reproduction Svcs.	0	0	1,518	0	0	0	0	73,083	74,600
615	Communications	0	0	0	0	0	0	0	139,727	139,727
618	Insurance	0	0	0	0	0	0	0	0	0
619	Utilities	0	0	0	0	0	0	0	0	0
620	Rental Of Materials	0	0	0	0	0	52	0	52	52
621	Rental Of Buildings	0	36,540	27,587	0	0	12	0	64,139	64,139
622	Rental Of Equipment	0	1,014	0	0	1,026	3,503	8,113	13,655	13,655
623	Postage	0	0	0	0	0	0	59,088	59,088	59,088
624	Group Meeting/workshop Expense	255	2,760	305	2,026	38,605	116	17,814	61,879	61,879
628	Food Services	0	0	0	0	0	0	0	0	0
Group Total		855	158,918	205,551	195,779	128,949	682,599	818,118	2,190,768	2,190,768
631	Library Books	0	0	0	64	0	421	0	2,583	3,069
632	Materials And Supplies	20,401	318,359	24,387	11,316	68,372	104,975	172,184	720,199	720,199
633	Minor Computer Equipment	0	0	0	0	0	0	3,114	3,114	3,114
634	Periodicals	0	0	0	426	93	246	1,982	2,747	2,747
637	Bldg. & Contr. Materials & Sup	0	268	0	0	0	10,707	0	10,975	10,975
641	Custodial Materials & Supplies	0	0	0	0	0	79,563	0	79,563	79,563
642	Vehicle Materials & Supplies	0	173	21,600	0	0	123,963	0	145,735	145,735
643	Staff Dev, Out-of-State Travel	0	0	1,960	0	(219)	0	56,023	57,764	57,764
644	Landscaping Materials & Suppl.	0	0	0	0	0	31,439	0	31,439	31,439
645	Staff Dev, In-State Travel	2,041	685	1,034	0	8,880	0	15,083	27,723	27,723
646	Other Materials	12,026	377,671	0	0	0	0	0	389,696	389,696
647	Travel Expense, Out-of-State	40	(552)	4,509	12,274	719	(11)	8,846	25,826	25,826
648	Travel Expense, In-State	2,625	7,909	1,587	6,529	14,617	0	3,265	36,532	36,532
649	Travel Expense, Taxable	0	0	0	1,700	0	0	0	1,700	1,700



# Towa Central Community College Expenditures

Year To Date Fiscal Year 2024 - 2025  
December 2024

Report Name: F001EXP

Group Total	37,133	704,513	55,076	0	32,309	92,462	873	350,636	263,080	1,536,083
651 Purchases For Resale, Misc.	0	0	0	0	0	0	0	0	0	0
662 Purchases For Resale, Textbook	0	0	0	0	0	0	0	0	0	0
675 Scholarships	0	0	0	0	0	1,250	0	0	171,591	172,841
678 Collection Agency Expense	0	0	0	0	12,832	0	0	0	0	12,832
680 Transfers	0	0	0	0	0	328	0	0	0	328
686 Property Tax	0	0	0	0	0	0	0	0	0	0
693 Other Current Expenses	0	0	0	0	9,502	0	0	0	16,110	25,612
694 Bad Debts	0	0	0	0	0	0	0	0	0	0
Group Total	0	0	0	0	22,334	1,578	0	0	187,701	211,613
710 Furniture, Machinery & Equip.	0	7,000	0	0	0	0	0	7,694	0	14,694
730 Maintenance Equipment	0	0	0	0	0	0	0	0	0	0
740 Vehicles	0	0	0	0	0	0	0	184,759	0	184,759
750 Software	0	0	0	0	0	0	0	0	0	0
760 Buildings & Fixed Equipment	0	0	0	0	0	0	0	0	0	0
780 Other Structures & Improvement	0	0	0	0	0	0	0	61,610	0	61,610
Group Total	0	7,000	0	0	0	0	0	254,063	0	261,063
Total: 1 Unrestricted General Fund	2,641,265	3,828,330	900,575	0	851,550	3,830,016	29,694	2,682,966	2,879,941	17,644,338



# Iowa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2023 - 2024  
**December 2023**

Fund: 2 Restricted General Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	260E	Admin	Student Services	Learning Resources	Physical Facilities	Gen Inst	Total
520 Instructional Pay, Full-Time	0	0	0	0	0	0	0	0	95,993	95,993
522 Instructional Pay, Adjunct	0	0	99,889	0	0	0	0	0	12,008	111,897
528 Inst, FT Extra Pay	0	0	0	0	0	0	0	0	0	0
530 Professional Support Staff	0	115,308	225,114	0	99,180	0	0	0	288,225	727,827
531 Support Staff-Part Time	0	0	0	0	5,739	0	0	0	0	5,739
540 Secretarial & Clerical	0	0	0	0	0	0	0	0	0	0
541 Secretarial-Part Time	0	0	0	0	0	0	0	0	9,413	9,413
550 Service Staff	0	0	0	0	0	0	0	0	0	0
570 Student Wages, Federal CWS	0	0	0	0	0	0	0	0	91,642	91,642
572 Student Wages, Other	0	0	0	0	0	0	0	0	2,889	2,889
590 Fringe Benefits (Ins.)	0	30,538	62,479	0	26,498	0	0	0	493,368	612,884
592 FICA Employers Share	0	8,341	23,363	0	7,109	0	0	0	28,435	67,248
593 Retirement Plan Employer Share	0	10,885	21,183	0	9,783	0	0	0	37,712	79,563
595 Early Retirement	0	0	0	0	0	0	0	0	0	0
597 Unemployment Compensation	0	0	0	0	0	0	0	0	0	0
<b>Group Total</b>	<b>0</b>	<b>165,073</b>	<b>432,028</b>	<b>0</b>	<b>148,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,059,685</b>	<b>1,805,095</b>
601 Professional Services	0	573	36	497,091	12,681	0	0	3,069,488	20	3,579,889
604 Membership Dues	0	0	0	0	40,067	0	0	0	3,400	43,467
606 Equipment Maintenance & Repair	0	0	1,936	0	0	0	0	0	0	1,936
609 Building Maintenance & Repair	0	0	0	0	0	0	0	0	0	0
611 Information Services	0	0	0	0	0	0	0	0	91	91
612 Printing & Reproduction Svcs.	0	0	4,797	0	50	0	0	0	691	5,538
615 Communications	0	0	(36)	0	0	0	0	0	0	(36)
618 Insurance	0	0	0	0	0	0	0	1,202,515	945,573	2,148,087
619 Utilities	0	0	0	0	0	0	0	0	0	0
621 Rental Of Buildings	0	0	7,378	0	0	0	0	0	0	7,378
622 Rental Of Equipment	0	0	0	0	0	0	0	0	0	0
623 Postage	0	0	0	0	0	0	0	0	490	490
624 Group Meeting/workshop Expense	0	0	0	0	80	0	0	0	292	372
626 Other Contractual Services	0	0	0	1,197,227	0	0	0	0	0	1,197,227







## Iowa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2023 - 2024  
December 2023

815 Financial Assistance	0	0	0	0	0	0	0	0	0	0
821 Occupational Skills Training	0	0	53,996	0	0	0	0	0	0	53,996
862 Pre-Employment Training/Worksh	0	0	0	0	0	0	0	0	0	0
Group Total	0	0	70,708	0	0	0	0	0	0	70,708
Total: 2 Restricted General Fund	0	447,849	550,877	1,841,872	211,173	0	0	4,272,003	2,244,044	9,567,818



# Iowa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2024 - 2025  
December 2024

Fund: 2 Restricted General Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	260E	Admin	Student Services	Learning Resources	Physical Facilities	Gen Inst	Total
520 Instructional Pay, Full-Time	0	0	0	0	0	0	0	0	99,517	99,517
522 Instructional Pay, Adjunct	0	0	101,800	0	0	0	0	0	0	101,800
528 Inst, FT Extra Pay	0	0	0	0	0	0	0	0	0	0
530 Professional Support Staff	0	117,683	271,147	0	126,033	0	0	0	366,440	881,303
531 Support Staff-Part Time	0	0	0	0	5,306	0	0	0	0	5,306
540 Secretarial & Clerical	0	0	0	0	0	0	0	0	0	0
541 Secretarial-Part Time	0	0	909	0	0	0	0	0	7,352	8,260
550 Service Staff	0	0	0	0	0	0	0	0	0	0
570 Student Wages, Federal CWS	0	0	0	0	0	0	0	0	81,285	81,285
572 Student Wages, Other	0	0	0	0	0	0	0	0	0	0
590 Fringe Benefits (Ins.)	0	28,056	71,375	0	29,206	0	0	0	427,357	555,995
592 FICA Employers Share	0	8,641	26,835	0	9,058	0	0	0	33,508	78,042
593 Retirement Plan Employer Share	0	11,008	25,649	0	12,398	0	0	0	44,679	93,735
595 Early Retirement	0	0	0	0	0	0	0	0	0	0
597 Unemployment Compensation	0	0	0	0	0	0	0	0	12,086	12,086
<b>Group Total</b>	<b>0</b>	<b>165,388</b>	<b>497,716</b>	<b>0</b>	<b>182,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,072,224</b>	<b>1,917,329</b>
601 Professional Services	0	0	297	0	8,740	0	0	2,809,698	80,330	2,899,065
604 Membership Dues	0	0	0	0	11,350	0	0	0	0	11,350
606 Equipment Maintenance & Repair	0	0	118	0	0	0	0	0	0	118
609 Building Maintenance & Repair	0	0	0	0	0	0	0	0	0	0
610 Maintenance Of Grounds	0	0	0	0	0	0	0	2,835	0	2,835
611 Information Services	0	0	36	0	0	0	0	0	0	36
612 Printing & Reproduction Svcs.	0	0	4,288	0	2	0	0	0	609	4,900
615 Communications	0	0	0	0	0	0	0	0	0	0
618 Insurance	0	0	0	0	0	0	0	1,574,957	958,284	2,533,241
619 Utilities	0	0	0	0	0	0	0	0	0	0
621 Rental Of Buildings	0	0	0	0	0	0	0	0	0	0
622 Rental Of Equipment	0	0	0	0	0	0	0	0	0	0
623 Postage	0	0	0	0	0	0	0	0	466	466
624 Group Meeting/workshop Expense	0	0	657	0	272	0	0	0	4,297	5,227





# Towa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2024 - 2025  
December 2024

811 Transportation	0	0	9,174	0	0	0	0	0	0	0	9,174
812 Dependent Care	0	0	0	0	0	0	0	0	0	0	0
813 Miscellaneous Services	0	0	120	0	0	0	0	0	0	0	120
821 Occupational Skills Training	0	0	35,567	0	0	0	0	0	0	0	35,567
862 Pre-Employment Training/Worksh	0	0	0	0	0	0	0	0	0	0	0
Group Total	0	0	50,146	0	0	0	0	0	0	0	50,146
Total: 2 Restricted General Fund	0	466,353	629,327	1,032,582	205,024	2,504	0	4,392,628	5,316,282	12,044,701	



# Towa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2023 - 2024  
December 2023

Fund: 7 Plant Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	COOP Program	Admin	Student Services	Learning Resources	Physical Facilities	Gen Inst	Total
601 Professional Services	0	0	0	7,200	0	0	0	323,781	0	330,981
609 Building Maintenance & Repair	0	0	0	0	0	0	0	0	0	0
619 Utilities	0	0	0	0	0	0	0	545,522	0	545,522
621 Rental Of Buildings	0	0	0	0	0	0	0	19,212	0	19,212
622 Rental Of Equipment	0	0	0	0	0	0	0	0	0	0
<b>Group Total</b>	0	0	0	7,200	0	0	0	888,515	0	895,715
632 Materials And Supplies	0	0	0	0	0	0	0	241,051	0	241,051
637 Bldg. & Contr. Materials & Sup	0	0	0	2,462,364	0	0	0	9,765,931	0	12,228,295
<b>Group Total</b>	0	0	0	2,462,364	0	0	0	10,006,982	0	12,469,346
670 Interest On Debt	0	0	0	0	878,754	0	0	0	0	878,754
680 Transfers	0	0	0	0	0	0	0	0	0	0
<b>Group Total</b>	0	0	0	0	878,754	0	0	0	0	878,754
710 Furniture, Machinery & Equip.	0	0	0	0	0	0	0	148,263	0	148,263
740 Vehicles	0	0	0	0	0	0	0	611,000	0	611,000
760 Buildings & Fixed Equipment	0	0	0	0	0	0	0	0	0	0
770 Land	0	0	0	0	0	0	0	0	0	0
<b>Group Total</b>	0	0	0	0	0	0	0	759,263	0	759,263
<b>Total: 7 Plant Fund</b>	0	0	0	2,469,564	878,754	0	0	11,654,760	0	15,003,077



# Iowa Central Community College Expenditures

Report Name: F001EXP

Year To Date Fiscal Year 2024 - 2025  
December 2024

Fund: 7 Plant Fund

Object ID and Name	Art-Sci	Voc-Tech	Cont Ed	COOP Program	Admin	Student Services	Learning Resources	Physical Facilities	Gen Inst	Total
601 Professional Services	0	0	0	0	1,800	0	0	419,626	0	421,426
609 Building Maintenance & Repair	0	0	0	0	0	0	0	0	0	0
619 Utilities	0	0	0	0	0	0	0	576,333	0	576,333
621 Rental Of Buildings	0	0	0	0	0	0	0	0	0	0
622 Rental Of Equipment	0	0	0	0	0	0	0	0	0	0
<b>Group Total</b>	0	0	0	0	1,800	0	0	995,959	0	997,759
632 Materials And Supplies	0	0	0	0	0	0	0	(77,963)	0	(77,963)
637 Bldg. & Contr. Materials & Sup	0	0	0	0	0	0	0	3,431,025	0	3,431,025
<b>Group Total</b>	0	0	0	0	0	0	0	3,353,063	0	3,353,063
670 Interest On Debt	0	0	0	0	636,512	0	0	0	0	636,512
680 Transfers	0	0	0	0	0	0	0	0	0	0
<b>Group Total</b>	0	0	0	0	636,512	0	0	0	0	636,512
710 Furniture, Machinery & Equip.	0	0	0	0	0	0	0	0	0	0
740 Vehicles	0	0	0	0	0	0	0	0	0	0
760 Buildings & Fixed Equipment	0	0	0	0	0	0	0	0	0	0
<b>Group Total</b>	0	0	0	0	0	0	0	0	0	0
<b>Total: 7 Plant Fund</b>	0	0	0	0	638,312	0	0	4,349,022	0	4,987,334