

SOUTHERN STATE COMMUNITY COLLEGE  
MONTHLY FINANCIAL STATEMENTS - EXHIBIT 1 OF 6  
COMPARATIVE BUDGET REPORT  
TWELVE MONTHS ENDED JUNE 30, 2021 (unaudited)

	-----	FISCAL 21	-----	-----	FISCAL 20	-----
	ANNUAL	06/30/21	% OF	06/30/20	ANNUAL	ANNUAL
REVENUE	BUDGET	Y-T-D	BUDGET	Y-T-D	CHANGE	% CHG
STATE SUBSIDY	7,839,348	8,137,457	103.8%	7,886,741	250,716	3.2%
STUDENT FEES	6,165,718	6,041,824	98.0%	6,962,311	(920,487)	-13.2%
OTHER INCOME	350,000	234,798	67.1%	333,676	(98,878)	-29.6%
<b>TOTAL REVENUE</b>	<b>14,355,066</b>	<b>14,414,079</b>	<b>100.4%</b>	<b>15,182,728</b>	<b>(768,649)</b>	<b>-5.1%</b>
<b>EXPENDITURES</b>						
INSTRUCTIONAL	5,891,370	5,384,267	91.4%	6,304,053	(919,786)	-14.6%
RESEARCH	0	0	#DIV/0!	0	0	#DIV/0!
COMMUNITY SERVICE	14,940	13,556	90.7%	5,506	8,050	146.2%
ACADEMIC SUPPORT	2,062,761	1,640,163	79.5%	1,858,320	(218,157)	-11.7%
STUDENT SERVICES	2,289,260	2,083,915	91.0%	2,220,651	(136,736)	-6.2%
INSTITUTIONAL SUPPORT	2,279,325	2,245,343	98.5%	2,465,142	(219,799)	-8.9%
PLANT OPERATIONS	1,265,550	1,135,702	89.7%	1,422,804	(287,102)	-20.2%
SCHOLARSHIPS	201,860	176,381	87.4%	210,263	(33,882)	-16.1%
<b>TOTAL EXPENDITURES</b>	<b>14,005,066</b>	<b>12,679,327</b>	<b>90.5%</b>	<b>14,486,739</b>	<b>(1,807,412)</b>	<b>-12.5%</b>
<b>ANNUAL SURPLUS/(DEFICIT)</b>	<b>350,000</b>	<b>1,734,752</b>		<b>695,989</b>		
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SOUTHERN STATE COMMUNITY COLLEGE  
MONTHLY FINANCIAL STATEMENTS - EXHIBIT 2 OF 6  
CONSOLIDATED FUND BALANCE SHEETS  
AS OF JUNE 30, 2021 (unaudited)

ASSETS	GENERAL FUND	AUXILIARY FUND	RESTRICTED FUND	LOAN FUND	ENDOWMENT FUND	PLANT FUND	AGENCY FUND	TOTAL FUNDS
CASH AND INVESTMENTS	2,842,780	697,294	(1,370,504)	8,425		463,037	1,294,591	3,935,623
ACCTS. RECEIVABLE-STUDENTS(NET)	3,317,548							3,317,548
ACCTS. RECEIVABLE - OTHER	58,728	28,416	133,044					220,188
NOTES RECEIVABLE				9,271				9,271
INVENTORIES	9,553							9,553
DUE FROM OTHER FUNDS								0
PREPAID EXPENSES	466,336							466,336
EQUIPMENT						807,207		807,207
BUILDINGS AND IMPROVEMENTS						24,925,038		24,925,038
OTHER ASSETS					12,318	3,339,705		3,352,023
<b>TOTAL ASSETS</b>	<b>6,694,945</b>	<b>725,710</b>	<b>(1,237,460)</b>	<b>17,696</b>	<b>12,318</b>	<b>29,534,987</b>	<b>1,294,591</b>	<b>37,042,787</b>
<b>LIABILITIES AND FUND BALANCES</b>								
ACCOUNTS PAYABLE								0
SALES TAX PAYABLE								0
REFUNDS PAYABLE								0
PAYROLL TAXES AND WITHHOLDINGS	(12,939)							(12,939)
ACCRUED PAYROLL	129,476							129,476
ACCRUED EXPENSES			6,747					6,747
DEFERRED REVENUE			345,452					345,452
OTHER LIABILITIES						11,495,797		11,495,797
DEFERRED COMPENSATION	413,033							413,033
NET INVESTMENT IN PLANT						18,039,190		18,039,190
FUND BALANCE/HELD IN CUSTODY	6,165,375	725,710	(1,589,659)	17,696	12,318		1,294,591	6,626,031
<b>TOTAL LIAB. AND FUND BALANCES</b>	<b>6,694,945</b>	<b>725,710</b>	<b>(1,237,460)</b>	<b>17,696</b>	<b>12,318</b>	<b>29,534,987</b>	<b>1,294,591</b>	<b>37,042,787</b>

SOUTHERN STATE COMMUNITY COLLEGE  
MONTHLY FINANCIAL STATEMENTS - EXHIBIT 3 OF 6  
STATEMENT OF CURRENT FUNDS, REVENUES, EXPENDITURES, AND OTHER CHANGES  
FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)

	UNRESTRICTED			RESTRICTED		
	EDUCATIONAL AND GENERAL	AUXILIARY ENTERPRISES	UNRESTRICTED TOTAL	EDUCATIONAL AND GENERAL	TOTAL RESTRICTED	TOTAL CURRENT FUNDS
REVENUES						
TUITION, FEES, STUDENT CHARGES	6,041,824		6,041,824		0	6,041,824
STATE APPROPRIATION	8,137,457		8,137,457		0	8,137,457
FEDERAL GRANTS AND CONTRACTS			0	5,776,873	5,776,873	5,776,873
STATE GRANTS AND CONTRACTS			0	2,234,147	2,234,147	2,234,147
LOCAL GRANTS AND CONTRACTS			0	81,537	81,537	81,537
PRIVATE GIFTS, GRANTS & CONTRACTS			0	70,698	70,698	70,698
SALES AND SERVICES		1,049,644	1,049,644		0	1,049,644
OTHER SOURCES	234,798		234,798		0	234,798
<b>TOTAL EDUCA./GEN. REVENUE</b>	<b>14,414,079</b>	<b>1,049,644</b>	<b>15,463,723</b>	<b>8,163,255</b>	<b>8,163,255</b>	<b>23,626,978</b>
EXPENDITURES AND MANDATORY TRANSFERS						
EDUCATIONAL AND GENERAL						
INSTRUCTIONAL	5,068,597		5,068,597	622,665	622,665	5,691,262
SEPARATELY BUDGETED RESEARCH	0		0		0	0
PUBLIC SERVICE	13,556		13,556	1,713,722	1,713,722	1,727,278
ACADEMIC SUPPORT	1,640,163		1,640,163	96,000	96,000	1,736,163
STUDENT SERVICES	1,796,943		1,796,943	703,993	703,993	2,500,936
INSTITUTIONAL SUPPORT	2,245,343		2,245,343	0	0	2,245,343
OPERATION/MAINTENANCE OF PLANT	1,135,702		1,135,702		0	1,135,702
SCHOLARSHIPS AND FELLOWSHIPS	176,381		176,381	5,087,470	5,087,470	5,263,851
<b>TOTAL EDUCA./GEN. EXPENDITURES</b>	<b>12,076,685</b>	<b>0</b>	<b>12,076,685</b>	<b>8,223,850</b>	<b>8,223,850</b>	<b>20,300,535</b>
AUXILIARY ENTERPRISES		902,514	902,514		0	902,514
TRANSFERS	602,642	0	602,642	(602,642)	(602,642)	0
<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>12,679,327</b>	<b>902,514</b>	<b>13,581,841</b>	<b>7,621,208</b>	<b>7,621,208</b>	<b>21,203,049</b>
<b>NET INCREASE IN FUND BALANCES</b>	<b>1,734,752</b>	<b>147,130</b>	<b>1,881,882</b>	<b>542,047</b>	<b>542,047</b>	<b>2,423,929</b>

SOUTHERN STATE COMMUNITY COLLEGE  
MONTHLY FINANCIAL STATEMENTS - EXHIBIT 4 OF 6  
AUXILIARY FUND OPERATIONS  
FOR TWELVE MONTHS ENDED JUNE 30, 2021 (unaudited)

	CCS	CONT. ED	TOTAL
REVENUE	1,021,482	39,812	1,061,294
DISCOUNTS	(11,650)	0	(11,650)
COST OF SALES			0
	<hr/>	<hr/>	<hr/>
GROSS MARGIN	1,009,832	39,812	1,049,644
ADMIN & GENERAL EXPENSES			
FACULTY FULL-TIME	277,410		277,410
FACULTY PART-TIME	56,274	0	56,274
ADMINISTRATIVE SALARIES	15,023	0	15,023
PART-TIME ADMIN SALARIES			0
SUPPORT STAFF SALARIES	0		0
PART-TIME STAFF SALARIES	16,787		16,787
FRINGE BENEFITS ALLOCATED	145,158	0	145,158
OFFICE SUPPLIES	548	0	548
PROGRAM SUPPLIES	7,938	86	8,024
FUEL	38,779		38,779
PRINTING SUP./PHOTOCOPYING	1,178	0	1,178
TRAVEL-CONFERENCE REIM	87		87
TRAVEL-MILEAGE REIMB	611	322	933
STUDENT TEST AND TRAVEL	75,886		75,886
SPECIAL EVENTS	36		36
ADVERTISING	27,662		27,662
TELEPHONE	3,541		3,541
DUES & SUBSCRIPTIONS			0
POSTAGE	123	0	123
COMPUTER SERVICES	0		0
FACILITY RENTAL	16,654		16,654
STAFF DEVELOPMENT			0
UTILITIES	2,424		2,424
LICENSE AND CERTIFICATES	0		0
OTHER PROFESSIONAL FEES	44,459	14,464	58,923
EQUIPMENT GREATER THAN \$50	157,064		157,064
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TOTAL ADMIN. & GEN EXPENSES	887,642	14,872	902,514
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SURPLUS/(DEFICIT)	122,190	24,940	147,130
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SOUTHERN STATE COMMUNITY COLLEGE  
 MONTHLY FINANCIAL STATEMENTS - EXHIBIT 5 OF 6  
 BID ITEMS AND EXPENDITURES OVER \$10,000  
 JUNE 2021

CHECK DATE	VENDOR	CHECK AMOUNT	DESCRIPTION
JUNE 2	MID-AMERICAN CLEANING CONTRACTORS INC	\$21,929.19	PROFESSIONAL FEES
JUNE 9	INNOVATIVE INTERFACES INC	\$14,551.52	PROFESSIONAL FEES
JUNE 14	SHARED RESOURCE CENTER	\$12,350.00	PROFESSIONAL FEES
JUNE 15	IRONWILL ENTERPRISES INC	\$12,065.31	EQUIPMENT RENTAL
JUNE 16	KAJEET	\$24,614.40	EQUIPMENT
JUNE 21	FHEG SOUTHERN STATE	\$39,508.13	FOLLETT BOOKS
JUNE 23	GRADUATION ALLIANCE INC	\$10,023.95	GRAD ALLIANCE INVOICE
JUNE 28	INSTRUCTURE INC	\$47,165.62	SUBSCRIPTION
JUNE 29	BANK OF NEW YORK TRUST COMPANY NA	\$43,524.35	BOND PYMT
JUNE 29	BANK OF NEW YORK TRUST COMPANY NA	\$62,295.10	BOND PYMT
JUNE 30	GREAT OAKS INSTITUTE OF TECH	\$187,442.00	TUITION SHARE
	TOTAL	----- \$475,469.57 =====	

SOUTHERN STATE COMMUNITY COLLEGE  
 MONTHLY FINANCIAL STATEMENTS - EXHIBIT 6 OF 6  
 DONATIONS JUNE 2021

RECEIPT DATE	DONOR	CHECK AMOUNT	DESCRIPTION
JUNE 1	RIPLEY UNION LEWIS HUNTINGTON SCHOOLS	\$850.00	SCHOLARSHIP
JUNE 1	ROCKY FORK LAKE AMVETS	\$600.00	SCHOLARSHIP
JUNE 3	HILLSBORO CITY SCHOOL DISTRICT	\$2,000.00	SCHOLARSHIP
JUNE 14	OHIO STATE EAGLES CHARITY FUND	\$1,000.00	SCHOLARSHIP
JUNE 22	PNC BANK	\$500.00	SCHOLARSHIP
JUNE 22	NCB BANK	\$1,000.00	SCHOLARSHIP
JUNE 28	OHIO HEALTH CARE ASSOCIATION	\$2,000.00	SCHOLARSHIP
JUNE 29	CLINTON COUNTY FOUNDATION	\$5,000.00	SCHOLARSHIP
JUNE 29	GARY MCCLELLAN	\$100.00	ABLE DONATIONS
JUNE 29	NATIONAL BANK OF ADAMS COUNTY	\$50.00	ABLE DONATIONS
JUNE 29	MILDA HAUGHABOO	\$50.00	ABLE DONATIONS
JUNE 29	BEVERLY STOUT	\$50.00	ABLE DONATIONS
JUNE 29	LESIA LANGSTON-MCKENNA DMD	\$500.00	ABLE DONATIONS
JUNE 29	FRS COUNSELING	\$250.00	ABLE DONATIONS
JUNE 29	JILL HOPPER	\$125.00	ABLE DONATIONS
JUNE 29	RHONDA CRUM	\$100.00	ABLE DONATIONS
JUNE 29	FRS TRANSPORTATION	\$250.00	ABLE DONATIONS
JUNE 29	ROY GABBERT JR	\$250.00	ABLE DONATIONS
JUNE 29	JENNIFER FLECHER	\$50.00	ABLE DONATIONS
JUNE 29	TENA BROGLIN	\$25.00	ABLE DONATIONS
	TOTAL	----- \$14,750.00 =====	

SOUTHERN STATE COMMUNITY COLLEGE FOUNDATION  
BALANCE SHEET  
AS OF JUNE 30, 2021 (unaudited)

ASSETS

Cash in Bank		199,092
Investments		
Cost Basis	1,324,159	
Unrealized Gain	1,819,240	
	-----	
Market Value of Investments		3,143,399
Pledges Receivable		3,504
Other Assets		1,855
		-----
Total Assets		3,347,850
		=====

LIABILITIES AND NET ASSETS

LIABILITIES

Other Liabilities		-
		-----
Total Liabilities		-
		-----

NET ASSETS

Unrestricted		57,977
Temporarily Restricted		169,433
Permanently Restricted		3,120,440
		-----
Total Net Assets		3,347,850
		-----
Total Liabilities and Net Assets		3,347,850
		=====

SOUTHERN STATE COMMUNITY COLLEGE FOUNDATION  
 FINANCIAL REPORT  
 PERIOD ENDING JUNE 30, 2021 (unaudited)

FUNDS	CONTRIBUTIONS	INVESTMENT RETURN	TRANSFER TO SSCC	BEGINNING FUND BALANCE	CURRENT FUND BALANCE
<b>PERMANENTLY RESTRICTED:</b>					
Col. Pommert Scholarship Fund		7,292	-	41,305	48,597
Fifth Third Bank Fund	-	7,600	-	43,049	50,649
Hodson Fund	-	11,733	(1,500)	67,292	77,525
Igo Fund	24	3,176	-	17,979	21,179
Jacobson Fund		2,424	(527)	14,164	16,061
Ladrach Fund	960	2,584	(500)	14,208	17,252
General Contribution Fund		29,485	-	167,003	196,488
Beck Fund		2,369	-	13,417	15,786
Hottle Nursing Scholarship Fund		2,390	-	13,535	15,925
Barthel Art Scholarship Fund	-	3,858	-	21,854	25,712
Daniels Fund	24	3,283	(250)	18,745	21,802
Stephen Bennet Scholarship Fund	-	2,394	(500)	13,882	15,776
Gene Worthington BCRW Fund	-	7,111	-	40,275	47,386
Douglas & Susan Seipelt Fund	-	9,920	(1,500)	57,026	65,446
Highland County Fund	-	60,188	-	340,913	401,101
Bagshaw Enterprises	-	602	(1,000)	3,922	3,524
Paul Neff Memorial Fund	-	6,860	(250)	38,957	45,567
Fender Scholarship Fund	10,000	29,929	(1,500)	166,806	205,235
Elmer & Helen Reed Fund	-	178,155	(155,570)	1,027,424	1,050,009
Joyce Fender Family Scholarship Fund	-	4,713	-	26,694	31,407
Pence Patron Arts	-	43,910	-	248,710	292,620
Elks Club Scholarship Fund	-	5,025	-	28,461	33,486
Wilson & Paeltz Memorial	-	3,947	(1,000)	22,870	25,817
Storer Endowment	320	3,833	(1,875)	22,591	24,869
Lawrence & Gale Dukes Fund		21,005	(3,750)	121,006	138,261
Thoroman Endowment	240	3,693	-	20,799	24,732
Elizabeth White Memorial	-	4,277	-	24,225	28,502
Sizemore/Green Family Memorial Schol	-	3,709	-	21,008	24,717
Shell Family Scholarship Fund	300	1,311	-	7,312	8,923
Dr. Sherry and Michael Stout Fund	-	4,512	-	25,555	30,067
Bill Home Memorial Scholarship Fund	672	5,580	(500)	31,317	37,069
Rhoades/Shanks Sch	-	2,712	-	15,394	18,106
Hillcrest Foundation Fund	60,000	844	-	-	60,844
<b>SUBTOTAL</b>	<b>72,540</b>	<b>480,424</b>	<b>(170,222)</b>	<b>2,737,698</b>	<b>3,120,440</b>
<b>TEMPORARILY RESTRICTED:</b>					
Appalachian Gateway Fund	-	1,067	-	6,045	7,112
Fayette Co. Schol. Fund		79	-	447	526
Performing Arts Fund	1,214	2,338	-	12,662	16,214
Cassner Foundation Fund		6,711	(10,500)	43,123	39,334
Patriot Center Capital Improvement	-	(1,523)	-	(8,626)	(10,149)
Dare WCH Schol	-	1,573	(750)	9,296	10,119
Charles Taylor Memorial		1,665	(1,200)	10,049	10,514
Clinton County Succeeds	-	333	(1,000)	2,314	1,647
TDA Marathon Scholarship	-	1,085	(2,000)	7,671	6,756
Alice Mae Smith AC	-	8,817	-	49,942	58,759
NCB ME Scholarship	25,000	3,601	-	-	28,601
<b>SUBTOTAL</b>	<b>26,214</b>	<b>25,746</b>	<b>(15,450)</b>	<b>132,923</b>	<b>169,433</b>
<b>UNRESTRICTED</b>					
General Contribution Fund	5,393	8,947	(8,304)	51,941	57,977
<b>SUBTOTAL</b>	<b>5,393</b>	<b>8,947</b>	<b>(8,304)</b>	<b>51,941</b>	<b>57,977</b>
<b>GRAND TOTAL</b>	<b>104,147</b>	<b>515,117</b>	<b>(193,976)</b>	<b>2,922,562</b>	<b>3,347,850</b>