

## MONTHLY FINANCIAL REPORT

July 31, 2026

*SSCC's mission is to provide accessible, affordable and high quality education to people in southern Ohio.*

---

### Finance Dashboard Summary

- Revenue was 0% higher than expected – right at budget. As of August 17, enrollment was +0.9% higher than Fall 2025, which is lower than the +2.0% budgeted. If that trend continues, we would miss the Fall 2026 tuition budget.
- Expenses were 3% lower than expected and were 10% of the budget through 8% of the fiscal year, which is “normal” for this time of year.

### Revenue (Exhibit 1)

There are no surprises this month.

- State Subsidy (State Share of Instruction [SSI])
  - The FY27 budget for SSI is \$7.55 million, which is a +1.7% increase from FY26 actual.
  - The fiscal year-to-date actual is up +2.3% from FY26 actual due to FY26 state payment anomalies during this period.
- Student Fees (Tuition and Fees)
  - The FY27 budget for tuition and fees is \$6.4 million, which is +5.2% increase from FY26 actual, which includes a budgeted +2% increase in all credit hours and a +\$10 increase in non-CCP tuition per credit hour.
  - The fiscal year-to-date actual is up +8.5% from FY26 actual but this trend will not continue.
    - For accounting purposes, Student Fees are recognized on the accrual basis at the registration / drop-add date for the entire term and based upon current fee and course schedule.

### Expenses (Exhibit 1)

Through 8% of the fiscal year, expenses are 10% of the budget. If the spending patterns continue as they have in previous fiscal years, total expenses would finish the fiscal year within budget.

- Total Expenses
  - The FY27 budget for total expenses is \$14.8 million, which is a +10.0% increase from FY26 actual and includes \$427k for Strategic Plan operational investments.
  - The fiscal year-to-date actual is up +3.9% from FY26 actual.



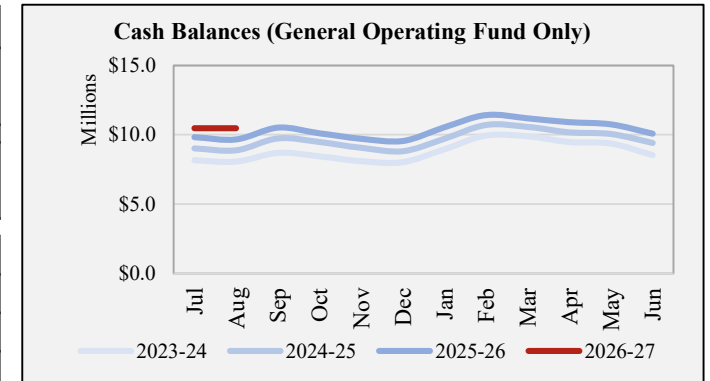
| REVENUE<br>(Recurring / Operating)              | 2026-2027<br>Budget | Year-to-Date<br>Actual | Year-to-Date<br>Expected | Percent of Actual<br>to Expected | 2026-2027<br>Outlook | Confidence | Notes                                                                |
|-------------------------------------------------|---------------------|------------------------|--------------------------|----------------------------------|----------------------|------------|----------------------------------------------------------------------|
| State Share of Instruction (SSI)                | \$7,555             | \$630                  | \$630                    | 100%                             | \$7,555              |            | Budget based on state funding estimates (+1.7%   +\$127k) from FY26. |
| Student Tuition and Fees                        | 6,410               | 2,605                  | 2,600                    | 100%                             | 6,410                |            | Budget based on increase from FY26 actual (+5.2%   +\$319k).         |
| Other Revenue (bookstore, interest, fac.rental) | 460                 | 43                     | 40                       | 108%                             | 460                  |            | Budget based on no change from FY26 budget.                          |
| <b>Total Revenue</b>                            | <b>\$14,425</b>     | <b>\$3,278</b>         | <b>\$3,270</b>           | <b>100%</b>                      | <b>\$14,425</b>      |            | No changes to FY27 outlook at this time (+3.1% from FY26 actual).    |

| EXPENSES<br>(Recurring / Operating)      | 2026-2027<br>Budget | Year-to-Date<br>Actual | Year-to-Date<br>Expected | Percent of Actual<br>to Expected | 2026-2027<br>Outlook | Confidence | Notes                                                                    |
|------------------------------------------|---------------------|------------------------|--------------------------|----------------------------------|----------------------|------------|--------------------------------------------------------------------------|
| Salaries                                 | \$7,635             | \$655                  | \$660                    | 99%                              | \$7,635              |            | All faculty and staff salaries.                                          |
| Benefits                                 | 2,895               | 226                    | 230                      | 98%                              | 2,895                |            | All faculty and staff benefits.                                          |
| Academic and Student Affairs             | 674                 | 51                     | 50                       | 102%                             | 675                  |            | Academic programs, Advising, Student Accommodations.                     |
| Enrollment and Innovation                | 344                 | 24                     | 25                       | 96%                              | 344                  |            | Enrollment Management, Registrar, Admissions, Financial Aid.             |
| Infrastructure and Technology            | 1,699               | 238                    | 250                      | 95%                              | 1,699                |            | Facilities, Technology, Utilities.                                       |
| College-wide and General Admin           | 917                 | 65                     | 75                       | 87%                              | 917                  |            | Copiers, Phones, Postage, Software, Scholarships.                        |
| Internal Transfers                       | 630                 | 170                    | 190                      | 89%                              | 630                  |            | Student fees (technology, student activities).                           |
| <b>Total Expenses</b>                    | <b>\$14,794</b>     | <b>\$1,429</b>         | <b>\$1,480</b>           | <b>97%</b>                       | <b>\$14,795</b>      |            | 10% of the budget spent through 8% of the fiscal year.                   |
| <b>Net Surplus (Deficit) (recurring)</b> | <b>(\$369)</b>      | <b>\$1,849</b>         | <b>\$1,790</b>           |                                  | <b>(\$370)</b>       |            | Outlook projecting a deficit, which includes Strategic Plan investments. |

*Expenses budget includes \$427k for Strategic Plan operational investments.*

| KEY PERFORMANCE INDICATORS                 |                  |                  |                  |                  |                  |
|--------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Ohio Senate Bill 6 Composite</b>        | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| Target = 3.5 (oversight when below 1.75)   | 3.60             | 4.20             | 3.90             | 4.70             | 3.90             |
| <b>HLC Composite Financial Index (CFI)</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> |
| Target = >1.1 (oversight when below 1.1)   | 4.05             | 4.62             | 2.96             | 4.88             | 4.16             |

| OTHER UPDATES                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------|
| 1. Revenue was 0% higher than expected - right at budget for the first month of the fiscal year.                             |
| 2. Expenses were 3% below expectations. There are \$427k for Strategic Plan operational investments in the 2026-2027 budget. |
| <b>SSCC Foundation: Total Assets = \$4,801 (of which \$3,913 is permanently restricted) / Total Liabilities = \$0</b>        |



SOUTHERN STATE COMMUNITY COLLEGE  
MONTHLY FINANCIAL STATEMENTS - EXHIBIT 1 OF 6  
COMPARATIVE BUDGET REPORT  
ONE MONTH ENDED JULY 31 2026 (unaudited)

|                          | -----      | FISCAL 27 | -----  | -----     | FISCAL 26 | -----  |
|--------------------------|------------|-----------|--------|-----------|-----------|--------|
|                          | ANNUAL     | 07/31/26  | % OF   | 07/31/25  | ANNUAL    | ANNUAL |
|                          | BUDGET     | Y-T-D     | BUDGET | Y-T-D     | CHANGE    | % CHG  |
| REVENUE                  |            |           |        |           |           |        |
| STATE SUBSIDY            | 7,555,789  | 629,649   | 8.3%   | 615,746   | 13,903    | 2.3%   |
| STUDENT FEES             | 6,409,555  | 2,605,267 | 40.6%  | 2,400,526 | 204,741   | 8.5%   |
| OTHER INCOME             | 460,000    | 42,725    | 9.3%   | 35,573    | 7,152     | 20.1%  |
| TOTAL REVENUE            | 14,425,344 | 3,277,641 | 22.7%  | 3,051,845 | 225,796   | 7.4%   |
| EXPENDITURES             |            |           |        |           |           |        |
| INSTRUCTIONAL            | 6,232,660  | 626,647   | 10.1%  | 615,162   | 11,485    | 1.9%   |
| RESEARCH                 | 0          | 0         | 0.0%   | 0         | 0         | 0.0%   |
| COMMUNITY SERVICE        | 3,000      | 252       | 8.4%   | 220       | 32        | 14.5%  |
| ACADEMIC SUPPORT         | 2,589,059  | 260,958   | 10.1%  | 212,498   | 48,460    | 22.8%  |
| STUDENT SERVICES         | 1,923,301  | 230,063   | 12.0%  | 199,806   | 30,257    | 15.1%  |
| INSTITUTIONAL SUPPORT    | 2,515,086  | 219,670   | 8.7%   | 219,903   | (233)     | -0.1%  |
| PLANT OPERATIONS         | 1,331,516  | 89,908    | 6.8%   | 124,544   | (34,636)  | -27.8% |
| SCHOLARSHIPS             | 200,000    | 950       | 0.5%   | 3,270     | (2,320)   | -70.9% |
| TOTAL EXPENDITURES       | 14,794,622 | 1,428,448 | 9.7%   | 1,375,403 | 53,045    | 3.9%   |
| ANNUAL SURPLUS/(DEFICIT) | (369,278)  | 1,849,193 |        | 1,676,442 |           |        |
|                          | =====      | =====     |        | =====     |           |        |

SOUTHERN STATE COMMUNITY COLLEGE  
MONTHLY FINANCIAL STATEMENTS - EXHIBIT 2 OF 6  
CONSOLIDATED FUND BALANCE SHEETS  
AS OF JULY 31, 2026 (unaudited)

| ASSETS                               | GENERAL<br>FUND   | AUXILIARY<br>FUND | RESTRICTED<br>FUND | LOAN<br>FUND  | ENDOWMENT<br>FUND | PLANT<br>FUND     | AGENCY<br>FUND | TOTAL<br>FUNDS    |
|--------------------------------------|-------------------|-------------------|--------------------|---------------|-------------------|-------------------|----------------|-------------------|
| CASH AND INVESTMENTS                 | 10,470,556        | 586,493           | (1,596,563)        | 12,297        |                   | (230,190)         | 571,356        | 9,813,949         |
| ACCTS. RECEIVABLE-STUDENTS(NET)      | 4,722,680         |                   |                    |               |                   |                   |                | 4,722,680         |
| ACCTS. RECEIVABLE - OTHER            | 5,713             | 21,429            | 114,889            |               |                   |                   |                | 142,031           |
| NOTES RECEIVABLE                     |                   |                   |                    | 5,399         |                   |                   |                | 5,399             |
| INVENTORIES                          | 9,159             |                   |                    |               |                   |                   |                | 9,159             |
| DUE FROM OTHER FUNDS                 |                   |                   |                    |               |                   |                   |                | 0                 |
| PREPAID EXPENSES                     | 438,771           |                   |                    |               |                   |                   |                | 438,771           |
| EQUIPMENT                            |                   |                   |                    |               |                   | 1,334,091         |                | 1,334,091         |
| BUILDINGS AND IMPROVEMENTS           |                   |                   |                    |               |                   | 18,159,100        |                | 18,159,100        |
| OTHER ASSETS                         |                   |                   |                    |               | 12,318            | 161,847           |                | 174,165           |
| <b>TOTAL ASSETS</b>                  | <b>15,646,879</b> | <b>607,922</b>    | <b>(1,481,674)</b> | <b>17,696</b> | <b>12,318</b>     | <b>19,424,848</b> | <b>571,356</b> | <b>34,799,345</b> |
| <b>LIABILITIES AND FUND BALANCES</b> |                   |                   |                    |               |                   |                   |                |                   |
| ACCOUNTS PAYABLE                     |                   |                   |                    |               |                   |                   |                | 0                 |
| SALES TAX PAYABLE                    |                   |                   |                    |               |                   |                   |                | 0                 |
| REFUNDS PAYABLE                      |                   |                   |                    |               |                   |                   |                | 0                 |
| PAYROLL TAXES AND WITHHOLDINGS       |                   |                   |                    |               |                   |                   |                | 0                 |
| ACCRUED PAYROLL                      | 562,791           |                   |                    |               |                   |                   |                | 562,791           |
| ACCRUED EXPENSES                     |                   |                   |                    |               |                   |                   |                | 0                 |
| DEFERRED REVENUE                     |                   |                   | (284,458)          |               |                   |                   |                | (284,458)         |
| OTHER LIABILITIES                    |                   |                   |                    |               |                   | 5,719,697         |                | 5,719,697         |
| DEFERRED COMPENSATION                | 407,755           |                   |                    |               |                   |                   |                | 407,755           |
| NET INVESTMENT IN PLANT              |                   |                   |                    |               |                   | 13,705,151        |                | 13,705,151        |
| FUND BALANCE/HELD IN CUSTODY         | 14,676,333        | 607,922           | (1,197,216)        | 17,696        | 12,318            |                   | 571,356        | 14,688,409        |
| <b>TOTAL LIAB. AND FUND BALANCES</b> | <b>15,646,879</b> | <b>607,922</b>    | <b>(1,481,674)</b> | <b>17,696</b> | <b>12,318</b>     | <b>19,424,848</b> | <b>571,356</b> | <b>34,799,345</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 JULY 31, 2026 (unaudited)

|                                      | ----- UNRESTRICTED -----      |                          |                       | ----- RESTRICTED -----        |                     |                           |
|--------------------------------------|-------------------------------|--------------------------|-----------------------|-------------------------------|---------------------|---------------------------|
|                                      | EDUCATIONAL<br>AND<br>GENERAL | AUXILIARY<br>ENTERPRISES | UNRESTRICTED<br>TOTAL | EDUCATIONAL<br>AND<br>GENERAL | TOTAL<br>RESTRICTED | TOTAL<br>CURRENT<br>FUNDS |
| REVENUES                             |                               |                          |                       |                               |                     |                           |
| TUITION, FEES, STUDENT CHARGES       | 2,605,267                     |                          | 2,605,267             |                               | 0                   | 2,605,267                 |
| STATE APPROPRIATION                  | 629,649                       |                          | 629,649               |                               | 0                   | 629,649                   |
| FEDERAL GRANTS AND CONTRACTS         |                               |                          | 0                     | 18,132                        | 18,132              | 18,132                    |
| STATE GRANTS AND CONTRACTS           |                               |                          | 0                     | 2,388,472                     | 2,388,472           | 2,388,472                 |
| LOCAL GRANTS AND CONTRACTS           |                               |                          | 0                     | 0                             | 0                   | 0                         |
| PRIVATE GIFTS, GRANTS & CONTRACTS    |                               |                          | 0                     | 51,665                        | 51,665              | 51,665                    |
| SALES AND SERVICES                   |                               | 47,910                   | 47,910                |                               | 0                   | 47,910                    |
| OTHER SOURCES                        | 42,725                        |                          | 42,725                |                               | 0                   | 42,725                    |
| TOTAL EDUCA./GEN. REVENUE            | 3,277,641                     | 47,910                   | 3,325,551             | 2,458,269                     | 2,458,269           | 5,783,820                 |
| EXPENDITURES AND MANDATORY TRANSFERS |                               |                          |                       |                               |                     |                           |
| EDUCATIONAL AND GENERAL              |                               |                          |                       |                               |                     |                           |
| INSTRUCTIONAL                        | 537,795                       |                          | 537,795               | 0                             | 0                   | 537,795                   |
| SEPARATELY BUDGETED RESEARCH         | 0                             |                          | 0                     |                               | 0                   | 0                         |
| PUBLIC SERVICE                       | 252                           |                          | 252                   | 1,520,087                     | 1,520,087           | 1,520,339                 |
| ACADEMIC SUPPORT                     | 260,958                       |                          | 260,958               | 734,776                       | 734,776             | 995,734                   |
| STUDENT SERVICES                     | 149,288                       |                          | 149,288               | 2,264                         | 2,264               | 151,552                   |
| INSTITUTIONAL SUPPORT                | 219,670                       |                          | 219,670               | 0                             | 0                   | 219,670                   |
| OPERATION/MAINTENANCE OF PLANT       | 89,908                        |                          | 89,908                | 0                             | 0                   | 89,908                    |
| SCHOLARSHIPS AND FELLOWSHIPS         | 950                           |                          | 950                   | 202,824                       | 202,824             | 203,774                   |
| TOTAL EDUCA./GEN. EXPENDITURES       | 1,258,821                     | 0                        | 1,258,821             | 2,459,951                     | 2,459,951           | 3,718,772                 |
| AUXILIARY ENTERPRISES                |                               | 78,500                   | 78,500                |                               | 0                   | 78,500                    |
| TRANSFERS                            | 169,627                       | 0                        | 169,627               | (169,627)                     | (169,627)           | 0                         |
| TOTAL EXPENDITURES/TRANSFERS         | 1,428,448                     | 78,500                   | 1,506,948             | 2,290,324                     | 2,290,324           | 3,797,272                 |
| NET INCREASE IN FUND BALANCES        | 1,849,193                     | (30,590)                 | 1,818,603             | 167,945                       | 167,945             | 1,986,548                 |
|                                      | =====                         | =====                    | =====                 | =====                         | =====               | =====                     |

SOUTHERN STATE COMMUNITY COLLEGE  
MONTHLY FINANCIAL STATEMENTS - EXHIBIT 4A OF 6  
AUXILIARY FUND OPERATIONS  
FOR ONE MONTH ENDED JULY 31, 2026 (unaudited)

|                             | TDA      | WORKFORCE | TOTAL    |
|-----------------------------|----------|-----------|----------|
| REVENUE                     | 40,945   | 6,965     | 47,910   |
| DISCOUNTS                   |          |           | 0        |
| COST OF SALES               |          |           | 0        |
| GROSS MARGIN                | 40,945   | 6,965     | 47,910   |
| ADMIN & GENERAL EXPENSES    |          |           |          |
| FACULTY FULL-TIME           | 16,741   |           | 16,741   |
| FACULTY PART-TIME           | 1,614    |           | 1,614    |
| ADMINISTRATIVE SALARIES     | 4,235    |           | 4,235    |
| PART-TIME ADMIN SALARIES    |          |           | 0        |
| SUPPORT STAFF SALARIES      |          | 1,374     | 1,374    |
| PART-TIME STAFF SALARIES    |          |           | 0        |
| FRINGE BENEFITS ALLOCATED   | 11,418   | 461       | 11,879   |
| OFFICE SUPPLIES             |          |           | 0        |
| PROGRAM SUPPLIES            | 121      |           | 121      |
| FUEL                        | 4,052    |           | 4,052    |
| PRINTING SUP./PHOTOCOPYING  | 2        |           | 2        |
| TRAVEL-CONFERENCE REIMB     | 114      |           | 114      |
| TRAVEL-MILEAGE REIMB        |          | 239       | 239      |
| STUDENT TEST AND TRAVEL     | 4,207    |           | 4,207    |
| SPECIAL EVENTS              | 82       |           | 82       |
| ADVERTISING                 | 2,625    |           | 2,625    |
| TELEPHONE                   | 119      | 2         | 121      |
| DUES & SUBSCRIPTIONS        |          |           | 0        |
| POSTAGE                     | 32       |           | 32       |
| COMPUTER SERVICES           |          |           | 0        |
| FACILITY RENTAL             | 6,000    |           | 6,000    |
| STAFF DEVELOPMENT           |          |           | 0        |
| UTILITIES                   | 62       |           | 62       |
| LICENSE AND CERTIFICATES    |          |           | 0        |
| OTHER PROFESSIONAL FEES     | 128      | 2,991     | 3,119    |
| EQUIPMENT GREATER THAN \$50 | 21,881   |           | 21,881   |
| TOTAL ADMIN. & GEN EXPENSES | 73,433   | 5,067     | 78,500   |
| SURPLUS/(DEFICIT)           | (32,488) | 1,898     | (30,590) |
|                             | =====    | =====     | =====    |

SOUTHERN STATE COMMUNITY COLLEGE  
MONTHLY FINANCIAL STATEMENTS - EXHIBIT 5 OF 6  
BID ITEMS AND EXPENDITURES OVER \$10,000  
JULY 2026

| CHECK<br>DATE | VENDOR                                | CHECK<br>AMOUNT | DESCRIPTION           |
|---------------|---------------------------------------|-----------------|-----------------------|
| JULY 1        | MID AMERICAN CLEANING CONTRACTORS INC | \$15,258.10     | PROFESSIONAL FEES     |
| JULY 2        | JENZABAR/CMD5                         | \$123,269.00    | RENEWAL SOFTWARE      |
| JULY 7        | INSTRUCTURE INC                       | \$60,168.63     | CANVAS RENEWAL        |
| JULY 9        | AMERICAN ELECTRIC POWER               | \$13,412.38     | UTILITIES             |
| JULY 15       | OACC                                  | \$30,771.00     | MEMBERSHIP DUES       |
| JULY 21       | FIREWATCH DESIGN STUDIO LLC           | \$526,440.00    | OCS KITS CODE SCHOLAR |
| JULY 27       | FIREWATCH DESIGN STUDIO LLC           | \$10,416.67     | PROFESSIONAL FEES     |
| JULY 28       | BNY MELLON                            | \$26,544.82     | BOND PYMT             |
| JULY 28       | BNY MELLON                            | \$62,520.00     | BOND PYMT             |
|               |                                       | -----           |                       |
|               | TOTAL                                 | \$868,800.60    |                       |
|               |                                       | =====           |                       |

SOUTHERN STATE COMMUNITY COLLEGE  
MONTHLY FINANCIAL STATEMENTS - EXHIBIT 6 OF 6  
DONATIONS JULY 2026

| RECEIPT<br>DATE | DONOR                               | CHECK<br>AMOUNT | DESCRIPTION |
|-----------------|-------------------------------------|-----------------|-------------|
| JULY 1          | CLINTON COUNTY FOUNDATION           | \$1,000.00      | SCHOLARSHIP |
| JULY 14         | ANTHONY MUNOZ FOUNDATION            | \$5,000.00      | SCHOLARSHIP |
| JULY 27         | SCIOTO FOUNDATION                   | \$2,404.50      | SCHOLARSHIP |
| JULY 29         | GREENFIELD EXEMPTED VILLAGE SCHOOL  | \$2,500.00      | SCHOLARSHIP |
| JULY 29         | OHIO STATE EAGLES CHARITY FUND      | \$1,750.00      | SCHOLARSHIP |
| JULY 29         | THE CHILLICOTHE EDUATION FOUNDATION | \$1,500.00      | SCHOLARSHIP |
| JULY 29         | MIAMI TRACE LOCAL SCHOOL            | \$1,500.00      | SCHOLARSHIP |
|                 | TOTAL                               | \$15,654.50     |             |
|                 |                                     | =====           |             |

SOUTHERN STATE COMMUNITY COLLEGE FOUNDATION  
BALANCE SHEET  
AS OF JULY 31, 2026 (unaudited)

ASSETS

|                             |           |           |
|-----------------------------|-----------|-----------|
| Cash in Bank                |           | 577,581   |
| Investments                 |           |           |
| Cost Basis                  | 1,324,159 |           |
| Unrealized Gain             | 2,894,565 |           |
|                             | -----     |           |
| Market Value of Investments |           | 4,218,724 |
| Pledges Receivable          |           | 2,993     |
| Other Assets                |           | 1,855     |
|                             |           | -----     |
| Total Assets                |           | 4,801,153 |
|                             |           | =====     |

LIABILITIES AND NET ASSETS

LIABILITIES

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

NET ASSETS

|                                  |           |
|----------------------------------|-----------|
| Unrestricted                     | 259,279   |
| Temporarily Restricted           | 628,645   |
| Permanently Restricted           | 3,913,229 |
|                                  | -----     |
| Total Net Assets                 | 4,801,153 |
|                                  | -----     |
| Total Liabilities and Net Assets | 4,801,153 |
|                                  | =====     |

SOUTHERN STATE COMMUNITY COLLEGE FOUNDATION  
FINANCIAL REPORT  
PERIOD ENDING JULY 31, 2026 unaudited)

| FUNDS                                | CONTRIBUTIONS | INVESTMENT<br>RETURN | TRANSFER<br>TO SSCC | BEGINNING<br>FUND<br>BALANCE | CURRENT<br>FUND<br>BALANCE |
|--------------------------------------|---------------|----------------------|---------------------|------------------------------|----------------------------|
| PERMANENTLY RESTRICTED:              |               |                      |                     |                              |                            |
| Col.Pommert Scholarship Fund         |               | 10                   | -                   | 61,582                       | 61,592                     |
| Fifth Third Bank Fund                | -             |                      | -                   | 545                          | 545                        |
| Hodson Fund                          | -             | 16                   | -                   | 94,786                       | 94,802                     |
| Igo Fund                             | -             | 4                    | -                   | 25,262                       | 25,266                     |
| Jacobson Fund                        |               | 3                    | -                   | 20,528                       | 20,531                     |
| Ladrach Fund                         | -             | 4                    |                     | 23,794                       | 23,798                     |
| General Contribution Fund            |               | 42                   | -                   | 247,497                      | 247,539                    |
| Beck Fund                            |               | 3                    |                     | 18,491                       | 18,494                     |
| Hottle Nursing Scholarship Fund      |               | 3                    | -                   | 18,852                       | 18,855                     |
| Barthel Art Scholarship Fund         | -             | 6                    |                     | 32,957                       | 32,963                     |
| Daniels Fund                         | -             | 4                    | -                   | 26,473                       | 26,477                     |
| Stephen Bennet Scholarship Fund      | -             | 3                    | -                   | 15,836                       | 15,839                     |
| Gene Worthington BCRW Fund           | -             | 10                   |                     | 61,438                       | 61,448                     |
| Douglas & Susan Seipelt Fund         |               | 14                   | -                   | 84,469                       | 84,483                     |
| Highland County Fund                 | -             | 78                   | -                   | 458,554                      | 458,632                    |
| Bagshaw Enterprises                  | -             | -                    | -                   | 1,053                        | 1,053                      |
| Paul Neff Memorial Fund              | -             | 9                    | -                   | 53,016                       | 53,025                     |
| Fender Scholarship Fund              |               | 60                   | -                   | 345,425                      | 345,485                    |
| Elmer & Helen Reed Fund              | -             | 224                  | -                   | 1,319,620                    | 1,319,844                  |
| Joyce Fender Family Scholarship Fund | -             | 7                    |                     | 41,870                       | 41,877                     |
| Pence Patron Arts                    | -             | 64                   | (7,525)             | 387,928                      | 380,467                    |
| Elks Club Scholarship Fund           | -             | 7                    | -                   | 41,191                       | 41,198                     |
| Wilson & Paeltz Memorial             | -             | 6                    | -                   | 34,967                       | 34,973                     |
| Storer Endowment                     | -             | 5                    | -                   | 30,605                       | 30,610                     |
| Brett Whitman                        |               | -                    | 735                 | (734)                        | 1                          |
| Lawrence & Gale Dukes Fund           |               | 28                   | -                   | 166,496                      | 166,524                    |
| Thoroman Endowment                   | -             | 5                    | -                   | 32,289                       | 32,294                     |
| Elizabeth White Memorial             | -             | 5                    | -                   | 30,782                       | 30,787                     |
| Sizemore/Green Family Memorial Schol | -             | 5                    | -                   | 30,428                       | 30,433                     |
| Shell Family Scholarship Fund        | -             | 2                    | -                   | 14,158                       | 14,160                     |
| Dr. Sherry and Michael Stout Fund    | -             | 6                    | -                   | 34,940                       | 34,946                     |
| Bill Horne Memorial Scholarship Fund | -             | 8                    |                     | 48,123                       | 48,131                     |
| Rhoades/Shanks Sch                   | -             | 3                    | -                   | 19,765                       | 19,768                     |
| Hillcrest Foundation Fund            | -             | 16                   | -                   | 96,373                       | 96,389                     |
| SUBTOTAL                             | -             | 660                  | (6,790)             | 3,919,359                    | 3,913,229                  |

SOUTHERN STATE COMMUNITY COLLEGE FOUNDATION  
FINANCIAL REPORT  
PERIOD ENDING JULY 31, 2026 unaudited)

| FUNDS                              | CONTRIBUTIONS | INVESTMENT<br>RETURN | TRANSFER<br>TO SSCC | BEGINNING<br>FUND<br>BALANCE | CURRENT<br>FUND<br>BALANCE |
|------------------------------------|---------------|----------------------|---------------------|------------------------------|----------------------------|
| TEMPORARILY RESTRICTED:            |               |                      |                     |                              |                            |
| Appalachian Gateway Fund           | -             | 1                    |                     | 4,129                        | 4,130                      |
| Fayette Co. Schol. Fund            | -             | -                    | -                   | -                            | -                          |
| Performing Arts Fund               | -             | 6                    |                     | 34,901                       | 34,907                     |
| Cassner Foundation Fund            |               | 4                    | -                   | 26,439                       | 26,443                     |
| Patriot Center Capital Improvement | -             | -                    | -                   | -                            | -                          |
| Dare WCH Schol                     | -             | -                    | -                   | -                            | -                          |
| Charles Taylor Memorial            |               | 2                    |                     | 11,087                       | 11,089                     |
| Clinton County Succeeds            | -             | -                    | 1,300               | (1,298)                      | 2                          |
| TDA Marathon Scholarship           | -             | 2                    |                     | 9,301                        | 9,303                      |
| Alice Mae Smith AC                 |               | 9                    | -                   | 54,835                       | 54,844                     |
| NCB Student Excellence             |               | 3                    | -                   | 17,816                       | 17,819                     |
| Cindy Bloom Mem                    | -             | 2                    |                     | 9,870                        | 9,872                      |
| Sara M Barrere Mem                 | -             | 53                   | (160)               | 305,023                      | 304,916                    |
| Katie Bailey Mem                   | -             | -                    |                     | 1,656                        | 1,656                      |
| Kevin & Diane Boys                 |               | 2                    |                     | 8,932                        | 8,934                      |
| Jason Sharrett Mem                 | -             | -                    |                     | 1,153                        | 1,153                      |
| New Market Solar                   | -             | 4                    |                     | 24,552                       | 24,556                     |
| Highland Solar                     | -             | 15                   |                     | 87,699                       | 87,714                     |
| RWE Willow Solar                   |               | 1                    |                     | 5,959                        | 5,960                      |
| Hi Co Democratic                   | -             | -                    | -                   | 549                          | 549                        |
| Massie Fund                        | 7,078         | -                    | (3,500)             | -                            | 3,578                      |
| Student Emergency                  | 34,495        |                      | (13,275)            |                              | 21,220                     |
| SUBTOTAL                           | 41,573        | 104                  | (15,635)            | 602,603                      | 628,645                    |
| UNRESTRICTED                       |               |                      |                     |                              |                            |
| General Contribution Fund          | (8,731)       | 44                   | (16,164)            | 284,130                      | 259,279                    |
| SUBTOTAL                           | (8,731)       | 44                   | (16,164)            | 284,130                      | 259,279                    |
| GRAND TOTAL                        | 32,842        | 808                  | (38,589)            | 4,806,092                    | 4,801,153                  |
|                                    | =====         | =====                | =====               | =====                        | =====                      |