Central Community College

Financial Report

For fiscal year 2025-26

June 30, 2026

Recommend the Board Acknowledges Receiving the Financial Report.

Central Community College
Combined Balance Sheet - All Funds
FY 2025-26

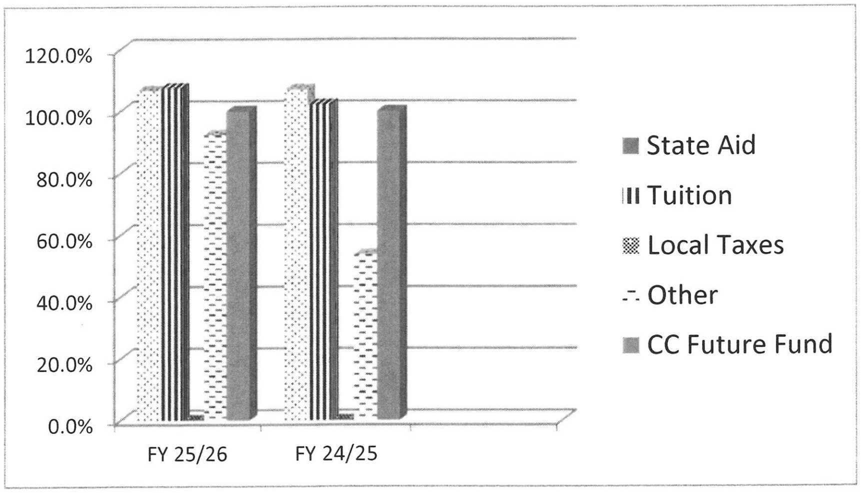
	June 30, 2026	June 30, 2025	Difference
Assets			
Cash and Cash Equivalents	$ 35,498,688	$ 44,292,905	$ (8,794,217)
Investments	10,245,339	9,937,349	307,990
Accounts Receivable	13,770,111	17,673,808	(3,903,697)
Inventories	163,769	163,769	-
Prepaid Expenses	1,838,191	1,838,191	-
Net Fixed Assets	127,330,522	124,265,657	3,064,865
Total Assets	$ 188,846,620	$ 198,171,679	$ (9,325,059)

	June 30, 2026	June 30, 2025	Difference
Liabilities and Fund Balance			
Accounts Payable	$ 1,272,431	$ 1,958,536	$ (686,105)
Accrued Expenses	824,768	1,693,032	(868,264)
Deposits	116,597	103,978	12,619
Deferred Revenue	-	4,647	(4,647)
Funds held for others	88,876	83,646	5,230
Revenue Bonds payable	-	-	-
Total Liabilities	$ 2,302,672	$ 3,843,839	$ (1,541,167)
Fund Balance - Beginning	$ 185,465,812	$ 177,461,966	$ 8,003,846
Reserve for encumbrances/prior year	33,916	29,976	3,940
Current year increase(decrease)	1,044,220	16,835,898	(15,791,678)
Total fund Balance	$ 186,543,948	$ 194,327,840	$ (7,783,892)
Total Liabilities and fund Balance	$ 188,846,620	$ 198,171,679	$ (9,325,059)

Central Community College
Statement of Revenues and Expenditures
Combined - All Funds
FY 2025-26

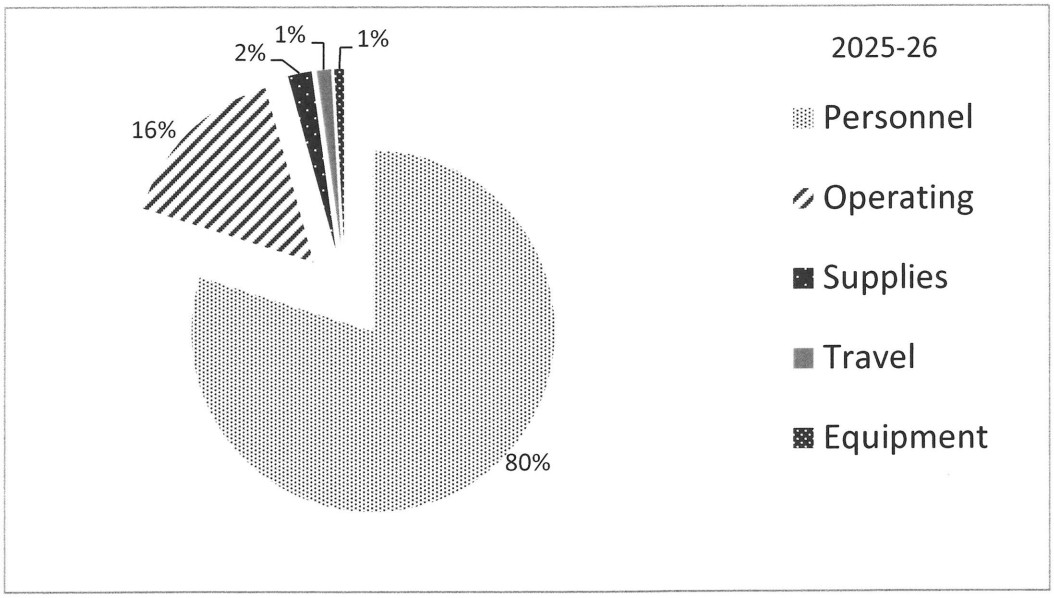
Fund	Budget	June	Projected Year-to-Date	Actual Year-to-Date	% Budget
General Operating					
Revenues	$74,618,909	$ 6,534,904	$ 74,618,909	$ 76,256,082	102.2%
Expenditures	74,618,909	7,673,549	74,618,909	65,448,465	87.7%
Totals		$ (1,138,645)	$ -	$ 10,807,617	
Capital Improvement					
Revenues	$15,311,532	$ 1,441,491		$ 15,736,941	
Expenditures	15,311,532	3,081,696		20,744,262	
Totals		$ (1,640,205)		$ (5,007,321)	
Accessibility					
Revenues		$ 108		$ 1,209	
Expenditures		11,500		187,281	
Totals		$ (11,392)		$ (186,072)	
Auxiliary					
Revenues		$ 2,583,390		$ 22,326,272	
Expenditures		2,399,283		29,768,125	
Totals		$ 184,107		$ (7,441,853)	
Restricted					
Revenues		$ 2,408,890		$ 26,737,897	
Expenditures		1,235,606		24,027,828	
Totals		$ 1,173,284		$ 2,710,069	
Revenue Bond					
Revenues	$2,569,911	$ 3,510		$ 2,527,698	
Expenditures	2,569,911	138,881		2,365,918	
Totals		$ (135,371)		$ 161,780	
All Funds					
Revenues		$ 12,972,293		$ 143,586,099	
Expenditures		14,540,515		142,541,879	
Totals		$ (1,568,222)		$ 1,044,220	

Central Community College
General Fund
Revenue Summary
June 30, 2026



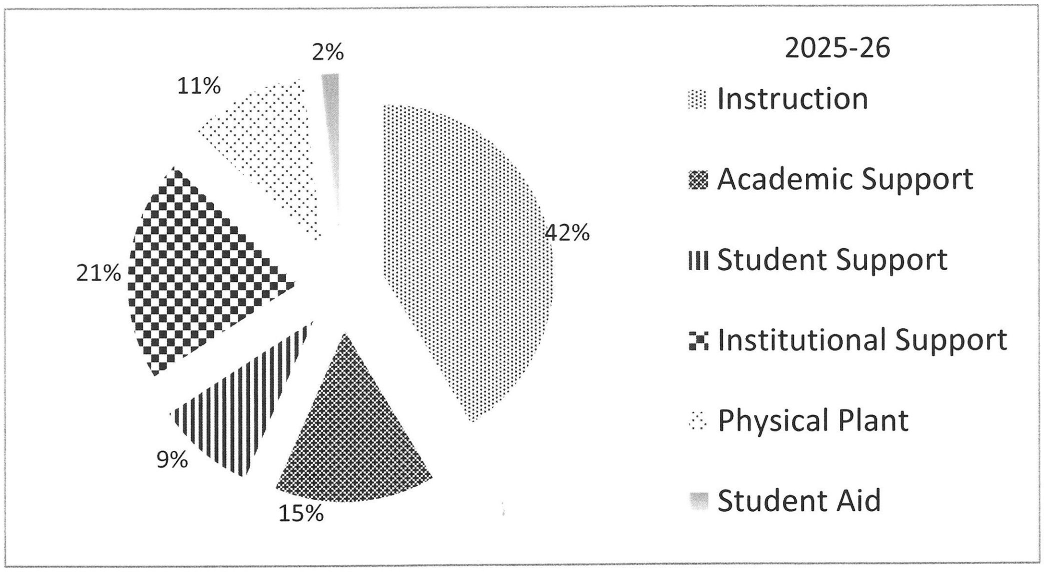
General Operating Fund	Budget	June Actual	Year-to-Date	FY 25/26 %	FY 24/25 %
State Aid	$ 12,692,123	$ 1,269,212	$ 13,530,695	106.61%	107.00%
State CC Future Fund	50,866,769	5,086,677	50,866,770	100.00%	100.00%
Tuition	10,660,017	(6,586)	11,447,329	107.39%	102.06%
Property Taxes	-	2,342	42,145	0.00%	0.00%
Other	400,000	183,259	369,143	92.29%	53.64%
Subtotal	$ 74,618,909	$ 6,534,904	$ 76,256,082	102.19%	106.65%
Total Operating Revenue	$ 74,618,909	$ 6,534,904	$ 76,256,082	102.19%	106.65%

Central Community College
General Fund
Expenditure Summary by Type
June 30, 2026



Type	FY 25/26 Year-to-Date Expenditures	% Budget	FY 24/25 Year-to-Date Expenditures	% Budget
Personnel	$ 52,258,928	94.05%	$ 50,589,953	95.64%
Operating	10,355,515	65.58%	10,478,902	67.80%
Supplies	1,425,888	87.81%	1,628,375	97.55%
Travel	842,459	101.69%	763,983	93.49%
Equipment	565,675	69.62%	685,024	87.53%
Totals	$ 65,448,465	87.71%	$ 64,146,237	89.56%

Central Community College
General Fund
Expenditure Summary by Function
June 30, 2026



Function	FY 25/26 Year-to-Date Expenditures	% Budget	FY 24/25 Year-to-Date Expenditures	% Budget
Instructional	$ 27,188,231	84.23%	$ 26,745,683	83.67%
Academic Support	9,767,611	84.46%	10,056,137	89.99%
Student Support	6,204,352	97.87%	5,749,026	92.49%
Institutional Support	13,869,436	87.64%	13,740,362	95.11%
Physical Plant	7,316,153	101.05%	6,751,054	101.32%
Student Aid	1,102,682	80.57%	1,103,975	95.64%
Totals	$ 65,448,465	87.71%	$ 64,146,237	89.56%

Central Community College
Investments
June 30, 2026

Fund	Rate	Type		Amount	Maturity
General					
Five Points Bank	2.350%	MM	$	3,400,000.00	
Total			$	3,400,000.00	
Auxiliary					
Five Points Bank	2.350%	MM	$	300,000.00	
Equitable Bank/Grand Island	3.500%	CD		247,080.13	06/03/27
Five Points Bank/Grand Island	2.430%	CD		237,942.41	06/03/27
Bank of the Valley, David City	3.110%	CD		294,172.18	06/11/28
Exchange Bank, Grand Island	2.480%	CD		115,877.33	06/08/28
Clarkson Bank/ Clarkson	1.990%	CD		100,000.00	06/11/28
Bank of the Valley, David City	2.200%	CD		287,075.39	06/11/28
Cornerstone/Aurora	2.190%	CD		117,972.18	04/11/27
Cornerstone/Central City	2.190%	CD		117,972.18	04/11/27
Cornerstone/Columbus	2.190%	CD		117,972.18	04/11/27
Cornerstone/Grand Island	2.190%	CD		117,972.18	04/11/27
Cornerstone/Rising City	2.190%	CD		117,972.18	04/11/27
FirsTier Bank/Elm Creek	2.600%	CD		100,000.00	12/03/27
Total			$	2,272,008.34	
Capital Improvement					
Five Points Bank	2.350%	MM	$	1,261,371.54	
Nebr Liquid Asset Funds	3.380%	MM		637,889.65	
First National Bank/David City	2.600%	CD		217,488.35	06/17/27
Firstier Bank/Elm Creek	2.500%	CD		150,000.00	06/11/28
Dayspring Bank/Gothenburg	1.600%	CD		115,240.65	11/23/27
Dayspring Bank/Gothenburg	1.700%	CD		118,720.72	11/23/27
Total			$	2,500,710.91	
Revenue Bond					
Five Points Bank	2.350%	MM	$	1,030,000.00	
Bank of the Valley/Platte Center	2.550%	CD		250,000.00	06/03/27
First Nebaska Bank/Arcadia	3.100%	CD		242,090.67	07/24/27
Clarkson Bank/Clarkson	1.990%	CD		250,000.00	06/11/27
Town & Country Bank/Ravenna	2.380%	CD		300,529.07	11/26/26
TOTAL			$	2,072,619.74	
Accessility Fund					
TOTAL				$0.00	
TOTAL INVESTMENTS			$	10,245,338.99	

Central Community College
County Receipts as of June 30, 2026

County		Balance 7/1/25		2025-26 Levy Amount		Total Receivable		Collections June		Received Year-to-Date	% Received FY 25/26	% Received FY 24/25
Adams	$	357,454	$	1,118,470	$	1,475,924	$	58,225	$	1,104,043	74.80%	80.24%
Boone		124,131		491,777		615,908		19,058		475,431	77.19%	76.98%
Buffalo		542,570		1,752,470		2,295,040		108,415		1,736,414	75.66%	82.09%
Butler		166,190		675,273		841,463		31,418		646,060	76.78%	80.16%
Clay		126,111		573,568		699,679		20,607		567,162	81.06%	86.37%
Colfax		163,999		542,618		706,617		35,433		526,528	74.51%	83.18%
Dawson		261,034		950,516		1,211,550		48,493		935,929	77.25%	82.75%
Franklin		68,172		244,012		312,184		10,343		250,379	80.20%	83.61%
Furnas		75,295		282,495		357,790		17,238		273,587	76.47%	78.94%
Gosper		58,764		257,297		316,061		14,472		247,412	78.28%	83.76%
Greeley		70,409		265,483		335,892		16,771		256,132	76.25%	73.05%
Hall		537,300		1,619,842		2,157,142		88,739		1,545,362	71.64%	81.86%
Hamilton		228,250		792,817		1,021,067		35,999		789,657	77.34%	82.64%
Harlan		79,002		295,014		374,016		17,771		291,375	77.90%	80.80%
Howard		104,301		358,248		462,549		14,563		347,151	75.05%	81.49%
Kearney		138,766		534,481		673,247		26,764		510,317	75.80%	80.41%
Merrick		148,427		476,603		625,030		99		454,043	72.64%	80.16%
Nance		75,373		276,268		351,641		15,902		265,800	75.59%	80.58%
Nuckolls		77,354		287,520		364,874		16,945		284,608	78.00%	76.62%
Phelps		156,702		635,535		792,237		35,172		611,785	77.22%	79.74%
Platte		535,037		1,566,727		2,101,764		108,501		1,521,068	72.37%	76.63%
Polk		131,656		504,142		635,798		33,107		482,903	75.95%	77.07%
Sherman		67,195		262,266		329,461		12,879		248,803	75.52%	81.05%
Valley		80,635		270,577		351,212		13,681		269,367	76.70%	80.38%
Webster		80,365		277,512		357,877		36,891		345,177	96.45%	84.96%
Totals	$	4,454,492	$	15,311,533	$	19,766,025	$	837,486	$	14,986,493	75.82%	80.67%