Central Community College

Financial Report

For fiscal year 2026-27

July 31, 2026

Recommend the Board Acknowledges Receiving the Financial Report.

Central Community College
Combined Balance Sheet - All Funds
FY 2026-27

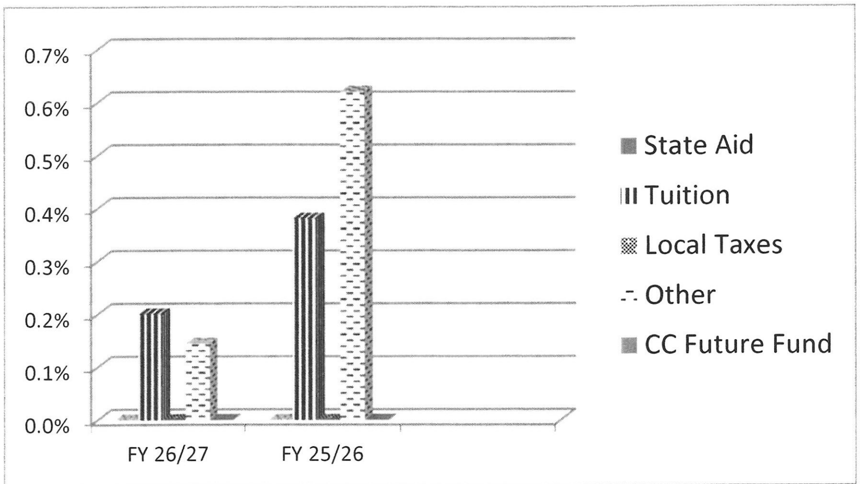
		July 31, 2026		July 31, 2025		Difference
Assets						
Cash and Cash Equivalents	$	26,235,356	$	35,701,447	$	(9,466,091)
Investments		10,257,297		9,949,029		308,268
Accounts Receivable		13,388,285		17,375,595		(3,987,310)
Inventories		163,769		163,769		-
Prepaid Expenses		1,838,191		1,838,191		-
Net Fixed Assets		127,330,522		124,265,657		3,064,865
Total Assets	$	179,213,420	$	189,293,688	$	(10,080,268)

Liabilities and Fund Balance						
Accounts Payable	$	208,100	$	94,383	$	113,717
Accrued Expenses		824,768		1,693,032		(868,264)
Deposits		120,797		110,277		10,520
Deferred Revenue		-		4,647		(4,647)
Funds held for others		92,596		84,481		8,115
Revenue Bonds payable		-		-		-
Total Liabilities	$	1,246,261	$	1,986,820	$	(740,559)
Fund Balance - Beginning	$	185,308,166	$	194,297,863	$	(8,989,697)
Reserve for encumbrances/prior year		33,916		29,976		3,940
Current year increase(decrease)		(7,374,923)		(7,020,971)		(353,952)
Total fund Balance	$	177,967,159	$	187,306,868	$	(9,339,709)
Total Liabilities and fund Balance	$	179,213,420	$	189,293,688	$	(10,080,268)

Central Community College
Statement of Revenues and Expenditures
Combined - All Funds
FY 2026-27

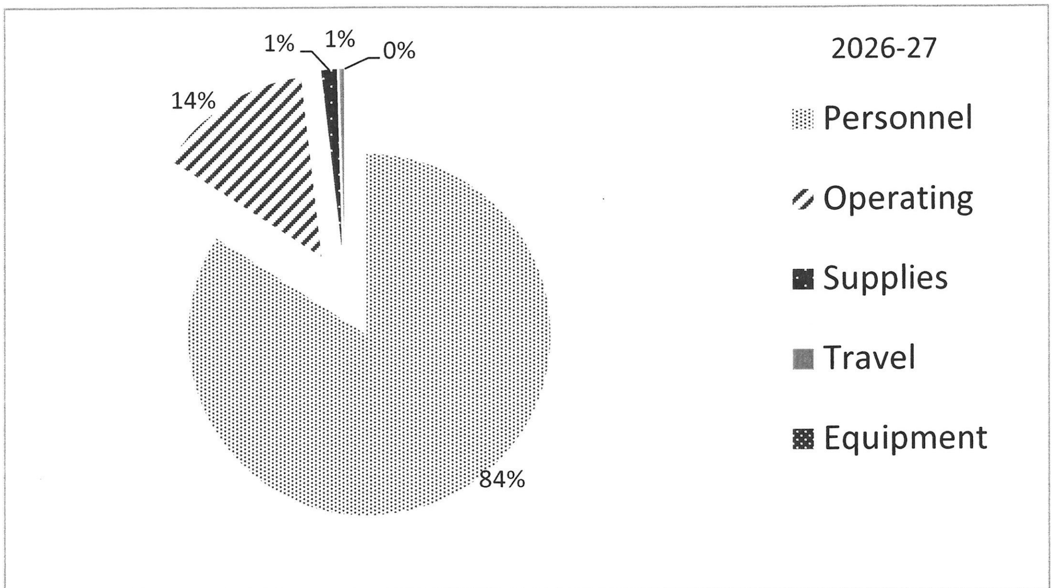
Fund	Budget	July	Projected Year-to-Date	Actual Year-to-Date	% Budget
General Operating					
Revenues	$76,966,160	$ 24,479	$ 24,706	$ 24,479	0.0%
Expenditures	76,966,160	4,684,150	4,694,936	4,684,150	6.1%
Totals		$ (4,659,671)	$ (4,670,230)	$ (4,659,671)	
Capital Improvement					
Revenues	$15,014,395	$ 197,692		$ 197,692	
Expenditures	15,014,395	504,165		504,165	
Totals		$ (306,473)		$ (306,473)	
Accessibility					
Revenues		$ 31		$ 31	
Expenditures		-		-	
Totals		$ 31		$ 31	
Auxiliary					
Revenues		$ 1,172,701		$ 1,172,701	
Expenditures		3,847,761		3,847,761	
Totals		$ (2,675,060)		$ (2,675,060)	
Restricted					
Revenues		$ 600,933		$ 600,933	
Expenditures		116,499		116,499	
Totals		$ 484,434		$ 484,434	
Revenue Bond					
Revenues	$2,758,911	$ 7,608		$ 7,608	
Expenditures	2,758,911	225,792		225,792	
Totals		$ (218,184)		$ (218,184)	
All Funds					
Revenues		$ 2,003,444		$ 2,003,444	
Expenditures		9,378,367		9,378,367	
Totals		$ (7,374,923)		$ (7,374,923)	

Central Community College
General Fund
Revenue Summary
July 31, 2026



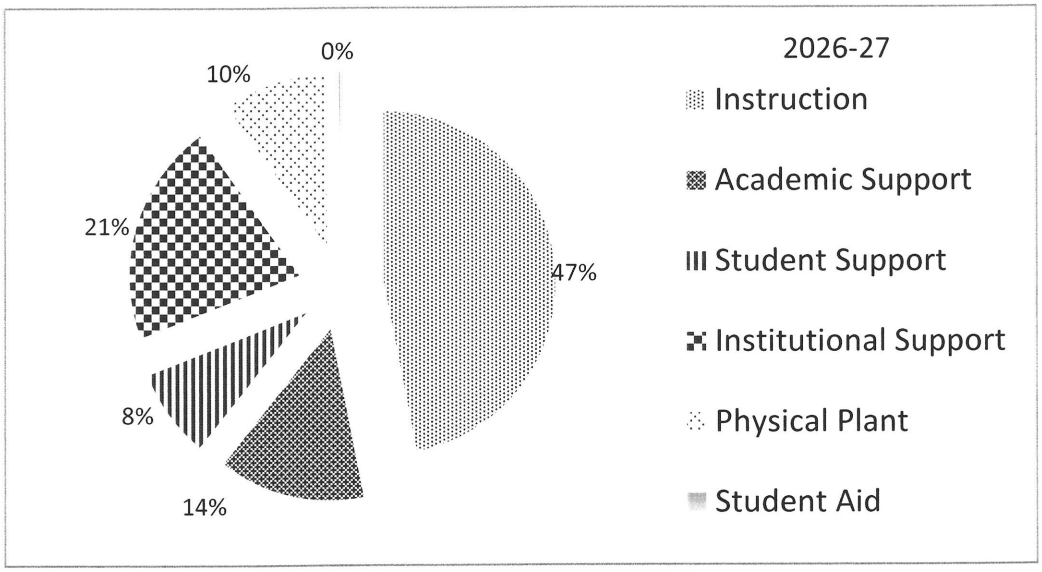
General Operating Fund		Budget		July Actual		Year-to-Date	FY 26/27 %	FY 25/26 %
State Aid	$	11,959,054	$	-	$	-	0.00%	0.00%
State CC Future Fund		52,647,106		-		-	0.00%	0.00%
Tuition		10,990,000		21,946		21,946	0.20%	0.38%
Property Taxes		-		513		513	0.00%	0.00%
Other		1,400,000		2,020		2,020	0.14%	0.62%
Subtotal	$	76,996,160	$	24,479	$	24,479	0.03%	0.70%
Total Operating Revenue	$	76,996,160	$	24,479	$	24,479	0.03%	0.07%

Central Community College
General Fund
Expenditure Summary by Type
July 31, 2026



Type	FY 26/27 Year-to-Date Expenditures		% Budget	FY 25/26 Year-to-Date Expenditures		% Budget
Personnel	$	3,936,226	6.87%	$	3,879,661	6.98%
Operating		661,482	4.05%		700,206	4.58%
Supplies		65,493	4.14%		57,062	3.51%
Travel		19,934	2.17%		14,067	1.70%
Equipment		1,015	0.12%		31,905	5.67%
Totals	$	4,684,150	6.09%	$	4,682,901	6.34%

Central Community College
General Fund
Expenditure Summary by Function
July 31, 2026



Function	FY 26/27 Year-to-Date Expenditures	% Budget	FY 25/26 Year-to-Date Expenditures	% Budget
Instructional	$ 2,199,456	6.58%	$ 2,249,443	6.80%
Academic Support	645,401	5.39%	667,157	5.77%
Student Support	391,837	6.03%	412,270	6.41%
Institutional Support	983,664	6.06%	912,655	6.10%
Physical Plant	455,248	6.08%	429,587	6.44%
Student Aid	8,544	0.62%	11,789	1.02%
Totals	$ 4,684,150	6.09%	$ 4,682,901	6.34%

Central Community College
Investments
July 31, 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	$	1,273,329.66	
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			$	2,512,669.03	
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			$	10,257,297.11	