

Central Community College

Financial Report

For fiscal year 2025-26

May 31, 2026

Recommend the Board Acknowledges Receiving the Financial Report.

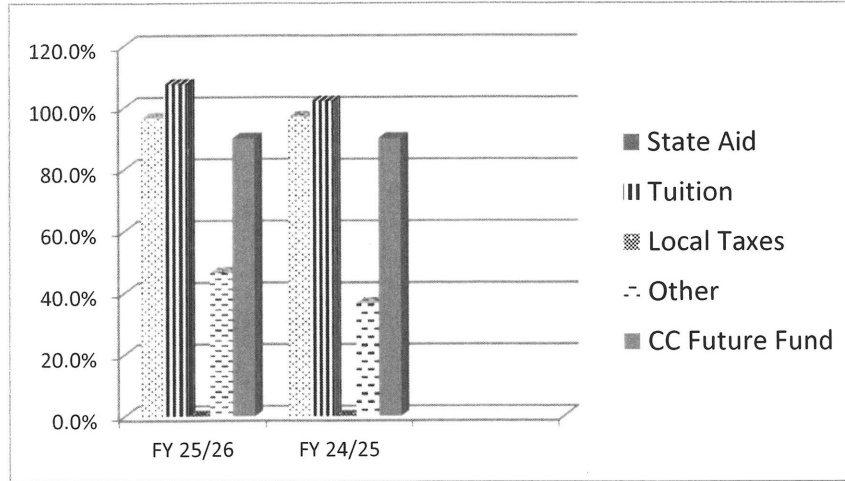
Central Community College
Combined Balance Sheet - All Funds
FY 2025-26

	May 31, 2026		May 31, 2025		Difference
Assets					
Cash and Cash Equivalents	\$ 35,098,191		\$ 44,099,322		\$ (9,001,131)
Investments	10,146,944		9,925,691		221,253
Accounts Receivable	14,819,434		17,534,349		(2,714,915)
Inventories	163,769		170,383		(6,614)
Prepaid Expenses	1,838,191		1,822,395		15,796
Net Fixed Assets	127,330,522		124,652,204		2,678,318
Total Assets	\$ 189,397,051		\$ 198,204,344		\$ (8,807,293)
Liabilities and Fund Balance					
Accounts Payable	\$ 105,862		\$ 88,678		\$ 17,184
Accrued Expenses	824,768		1,243,031		(418,263)
Deposits	110,897		110,452		445
Deferred Revenue	-		4,647		(4,647)
Funds held for others	90,760		91,931		(1,171)
Revenue Bonds payable	-		-		-
Total Liabilities	\$ 1,132,287		\$ 1,538,739		\$ (406,452)
Fund Balance - Beginning	\$ 185,465,812		\$ 177,996,158		\$ 7,469,654
Reserve for encumbrances/prior year	33,916		29,976		3,940
Current year increase(decrease)	2,765,036		18,639,471		(15,874,435)
Total fund Balance	\$ 188,264,764		\$ 196,665,605		\$ (8,400,841)
Total Liabilities and fund Balance	\$ 189,397,051		\$ 198,204,344		\$ (8,807,293)

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

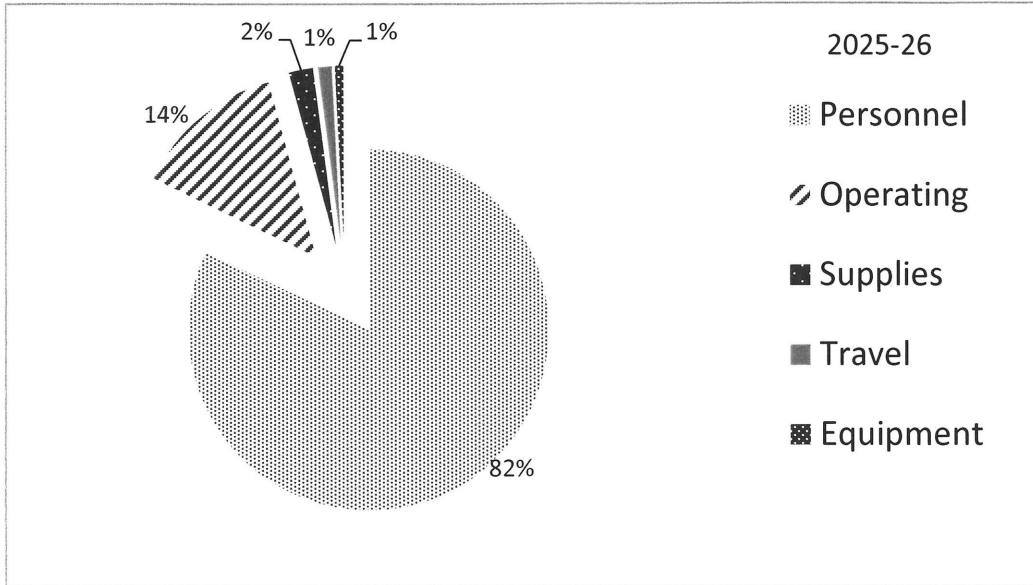
Fund	Budget	May	Projected Year-to-Date	Actual Year-to-Date	%
General Operating					
Revenues	\$74,618,909	\$ 7,727,738	\$ 69,395,585	\$ 69,721,178	93.4%
Expenditures	74,618,909	5,195,614	57,456,560	57,667,349	77.3%
Totals		\$ 2,532,124	\$ 11,939,025	\$ 12,053,829	
Capital Improvement					
Revenues	\$15,311,532	\$ 5,519,167		\$ 14,295,450	
Expenditures	15,311,532	647,275		17,657,510	
Totals		\$ 4,871,892		\$ (3,362,060)	
Accessibility					
Revenues		\$ 312		\$ 1,102	
Expenditures		3,000		175,783	
Totals		\$ (2,688)		\$ (174,681)	
Auxiliary					
Revenues		\$ 1,447,093		\$ 19,719,031	
Expenditures		1,644,105		27,325,474	
Totals		\$ (197,012)		\$ (7,606,443)	
Restricted					
Revenues		\$ (174,364)		\$ 24,319,280	
Expenditures		1,299,623		22,770,660	
Totals		\$ (1,473,987)		\$ 1,548,620	
Revenue Bond					
Revenues	\$2,569,911	\$ 162,654		\$ 2,524,188	
Expenditures	2,569,911	204,212		2,218,417	
Totals		\$ (41,558)		\$ 305,771	
All Funds					
Revenues		\$ 14,682,600		\$ 130,580,229	
Expenditures		8,993,829		127,815,193	
Totals		\$ 5,688,771		\$ 2,765,036	

**Central Community College
General Fund
Revenue Summary
May 31, 2026**



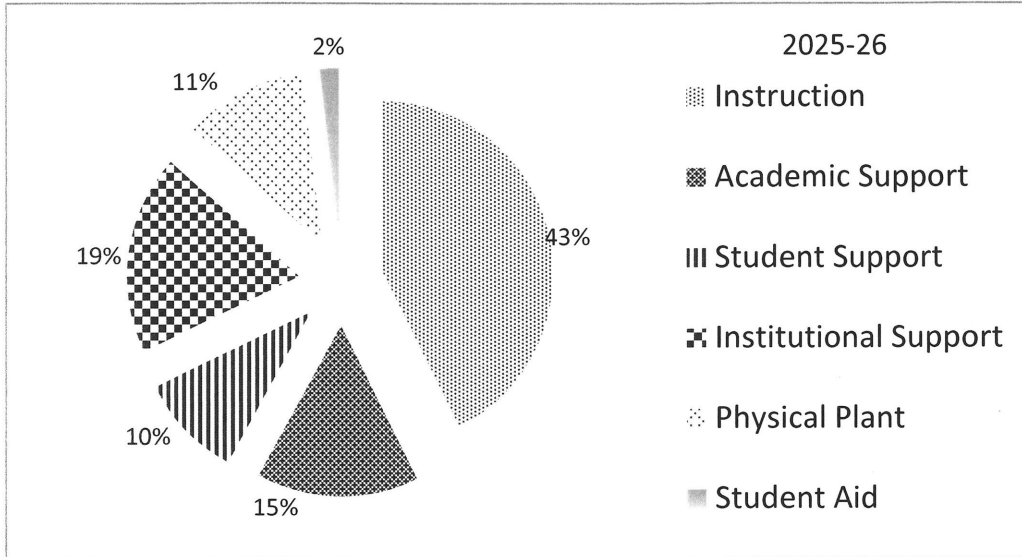
General Operating Fund	Budget	May Actual	Year-to-Date	FY 25/26 %	FY 24/25 %
State Aid	\$ 12,692,123	\$ 1,269,212	\$ 12,261,483	96.61%	97.00%
State CC Future Fund	50,866,769	5,086,677	45,780,093	90.00%	90.00%
Tuition	10,660,017	1,361,185	11,453,916	107.45%	101.93%
Property Taxes	-	6,823	39,803	0.00%	0.00%
Other	400,000	3,841	185,883	46.47%	36.57%
Subtotal	\$ 74,618,909	\$ 7,727,738	\$ 69,721,178	93.44%	97.98%
Total Operating Revenue	\$ 74,618,909	\$ 7,727,738	\$ 69,721,178	93.44%	97.98%

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



Type	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Personnel	\$ 47,350,057	85.22%	\$ 45,832,806	86.65%
Operating	7,909,175	50.08%	7,752,687	50.16%
Supplies	1,248,456	76.89%	1,492,514	89.41%
Travel	718,230	86.69%	685,343	83.87%
Equipment	441,431	54.33%	643,035	82.16%
Totals	\$ 57,667,349	77.28%	\$ 56,406,385	78.76%

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



Function	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Instructional	\$ 24,583,173	76.16%	\$ 24,406,324	76.35%
Academic Support	8,839,116	76.43%	9,115,600	81.58%
Student Support	5,680,191	89.60%	5,231,549	84.17%
Institutional Support	10,896,006	68.85%	10,537,159	72.94%
Physical Plant	6,597,128	91.12%	6,022,389	90.38%
Student Aid	1,071,735	78.30%	1,093,364	94.72%
Totals	\$ 57,667,349	77.28%	\$ 56,406,385	78.76%

**Central Community College
Investments
May 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	238,618.24	06/03/27
Five Points Bank/Grand Island	2.430%	CD	232,247.17	06/03/27
Bank of the Valley, David City	3.100%	CD	285,226.83	06/11/26
Exchange Bank, Grand Island	2.480%	CD	113,047.57	06/08/26
Clarkson Bank/ Clarkson	1.840%	CD	100,000.00	06/11/26
Bank of the Valley, David City	2.200%	CD	280,845.63	06/11/26
Cornerstone/Aurora	2.290%	CD	115,327.20	04/11/27
Cornerstone/Central City	2.290%	CD	115,327.20	04/11/27
Cornerstone/Columbus	2.290%	CD	115,327.20	04/11/27
Cornerstone/Grand Island	2.290%	CD	115,327.20	04/11/27
Cornerstone/Rising City	2.290%	CD	115,327.20	04/11/27
FirsTier Bank/Elm Creek	2.600%	CD	100,000.00	12/03/27
Total			\$ 2,226,621.44	
Capital Improvement				
Five Points Bank	2.350%	MM	\$ 1,249,053.05	
Nebr Liquid Asset Funds	4.030%	MM	615,140.76	
First National Bank/David City	2.600%	CD	217,488.35	06/17/27
FirsTier Bank/Elm Creek	2.500%	CD	150,000.00	06/11/26
Dayspring Bank/Gothenburg	1.600%	CD	113,415.09	11/23/27
Dayspring Bank/Gothenburg	1.700%	CD	116,723.73	11/23/27
Total			\$ 2,461,820.98	
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 Nebraska Bank/Arcadia	2.600%	CD	235,019.77	07/24/27
Clarkson Bank/Clarkson	2.840%	CD	250,000.00	06/11/27
Town & Country Bank/Ravenna	2.380%	CD	293,481.63	11/26/26
TOTAL			\$ 2,058,501.40	
Accessibility Fund				
TOTAL			\$0.00	
TOTAL INVESTMENTS			\$ 10,146,943.82	

Central Community College
County Receipts as of May 31, 2026

County	Balance 7/1/25	2025-26 Levy Amount	Total Receivable	Collections May	Received Year-to-Date	% Received FY 25/26	% Received FY 24/25
Adams	\$ 357,454	\$ 1,118,470	\$ 1,475,924	\$ 426,148	\$ 1,045,818	70.86%	77.82%
Boone	124,131	491,777	615,908	177,563	456,373	74.10%	75.33%
Buffalo	542,570	1,752,470	2,295,040	615,444	1,627,999	70.94%	79.37%
Butler	166,190	675,273	841,463	231,099	614,642	73.04%	77.50%
Clay	126,111	573,568	699,679	213,972	546,555	78.12%	84.16%
Colfax	163,999	542,618	706,617	203,217	491,095	69.50%	80.93%
Dawson	261,034	950,516	1,211,550	334,894	887,436	73.25%	79.82%
Franklin	68,172	244,012	312,184	86,334	240,036	76.89%	80.97%
Furnas	75,295	282,495	357,790	94,535	256,349	71.65%	76.83%
Gosper	58,764	257,297	316,061	86,631	232,940	73.70%	80.67%
Greeley	70,409	265,483	335,892	88,202	239,361	71.26%	71.04%
Hall	537,300	1,619,842	2,157,142	630,920	1,456,623	67.53%	78.82%
Hamilton	228,250	792,817	1,021,067	323,161	753,658	73.81%	80.45%
Harlan	79,002	295,014	374,016	94,023	273,604	73.15%	78.07%
Howard	104,301	358,248	462,549	134,455	332,588	71.90%	79.24%
Kearney	138,766	534,481	673,247	182,503	483,553	71.82%	77.40%
Merrick	148,427	476,603	625,030	179,428	453,944	72.63%	77.95%
Nance	75,373	276,268	351,641	94,685	249,898	71.07%	77.47%
Nuckolls	77,354	287,520	364,874	83,715	267,663	73.36%	74.38%
Phelps	156,702	635,535	792,237	212,630	576,613	72.78%	77.08%
Platte	535,037	1,566,727	2,101,764	525,332	1,412,567	67.21%	73.08%
Polk	131,656	504,142	635,798	170,606	449,796	70.75%	73.73%
Sherman	67,195	262,266	329,461	89,151	235,924	71.61%	77.59%
Valley	80,635	270,577	351,212	96,742	255,686	72.80%	77.82%
Webster	80,365	277,512	357,877	139,770	308,286	86.14%	79.31%
Totals	\$ 4,454,492	\$ 15,311,533	\$ 19,766,025	\$ 5,515,160	\$ 14,149,007	71.58%	77.89%