

# Central Community College

Financial Report

For fiscal year 2025-26

February 28, 2026

*Recommend the Board Acknowledges Receiving the Financial Report.*

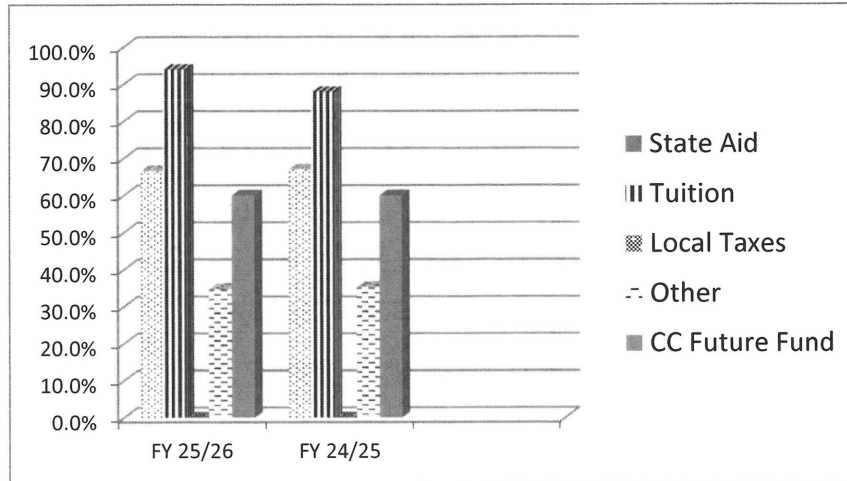
**Central Community College**  
**Combined Balance Sheet - All Funds**  
**FY 2025-26**

	February 28, 2026	February 28, 2025	Difference
<b>Assets</b>			
Cash and Cash Equivalents	\$ 26,508,821	\$ 37,727,768	\$ (11,218,947)
Investments	10,112,050	9,891,604	220,446
Accounts Receivable	19,303,141	18,762,601	540,540
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
<b>Total Assets</b>	<b>\$ 185,256,494</b>	<b>\$ 193,026,955</b>	<b>\$ (7,770,461)</b>
<b>Liabilities and Fund Balance</b>			
Accounts Payable	\$ 512,588	\$ 327,183	\$ 185,405
Accrued Expenses	824,768	1,693,032	(868,264)
Deposits	114,497	108,208	6,289
Deferred Revenue	-	2,959	(2,959)
Funds held for others	83,367	85,342	(1,975)
Revenue Bonds payable	-	-	-
<b>Total Liabilities</b>	<b>\$ 1,535,220</b>	<b>\$ 2,216,724</b>	<b>\$ (681,504)</b>
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)	(1,778,454)	12,784,097	(14,562,551)
<b>Total fund Balance</b>	<b>\$ 183,721,274</b>	<b>\$ 190,810,231</b>	<b>\$ (7,088,957)</b>
<b>Total Liabilities and fund Balance</b>	<b>\$ 185,256,494</b>	<b>\$ 193,026,955</b>	<b>\$ (7,770,461)</b>

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

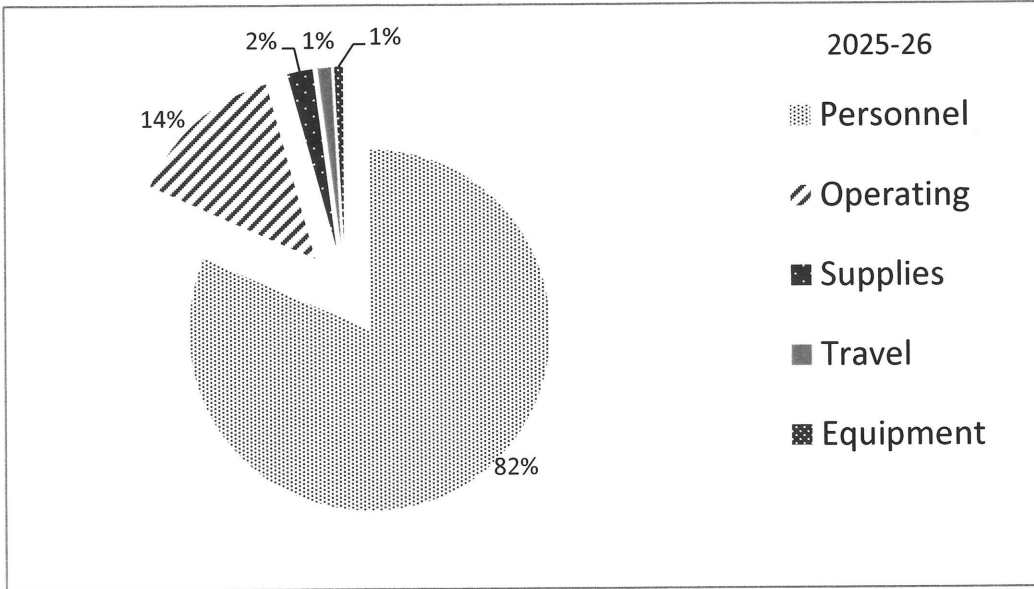
Fund	Budget	February	Projected Year-to-Date	Actual Year-to-Date	% Budget
<b>General Operating</b>					
Revenues	\$74,618,909	\$ 6,432,689	\$ 48,502,291	\$ 49,136,907	65.9%
Expenditures	74,618,909	5,145,839	41,040,400	41,395,946	55.5%
<b>Totals</b>		<b>\$ 1,286,850</b>	<b>\$ 7,461,891</b>	<b>\$ 7,740,961</b>	
<b>Capital Improvement</b>					
Revenues	\$15,311,532	\$ 1,158,426		\$ 7,581,589	
Expenditures	15,311,532	1,311,954		13,548,305	
<b>Totals</b>		<b>\$ (153,528)</b>		<b>\$ (5,966,716)</b>	
<b>Accessibility</b>					
Revenues		\$ 22		\$ 235	
Expenditures		8,284		172,671	
<b>Totals</b>		<b>\$ (8,262)</b>		<b>\$ (172,436)</b>	
<b>Auxiliary</b>					
Revenues		\$ 1,312,150		\$ 14,549,553	
Expenditures		1,008,228		20,559,816	
<b>Totals</b>		<b>\$ 303,922</b>		<b>\$ (6,010,263)</b>	
<b>Restricted</b>					
Revenues		\$ (668,087)		\$ 22,094,270	
Expenditures		1,050,977		20,277,006	
<b>Totals</b>		<b>\$ (1,719,064)</b>		<b>\$ 1,817,264</b>	
<b>Revenue Bond</b>					
Revenues	\$2,569,911	\$ 577		\$ 2,357,776	
Expenditures	2,569,911	114,051		1,545,040	
<b>Totals</b>		<b>\$ (113,474)</b>		<b>\$ 812,736</b>	
<b>All Funds</b>					
Revenues		\$ 8,235,777		\$ 95,720,330	
Expenditures		8,639,333		97,498,784	
<b>Totals</b>		<b>\$ (403,556)</b>		<b>\$ (1,778,454)</b>	

**Central Community College  
General Fund  
Revenue Summary  
February 28, 2026**



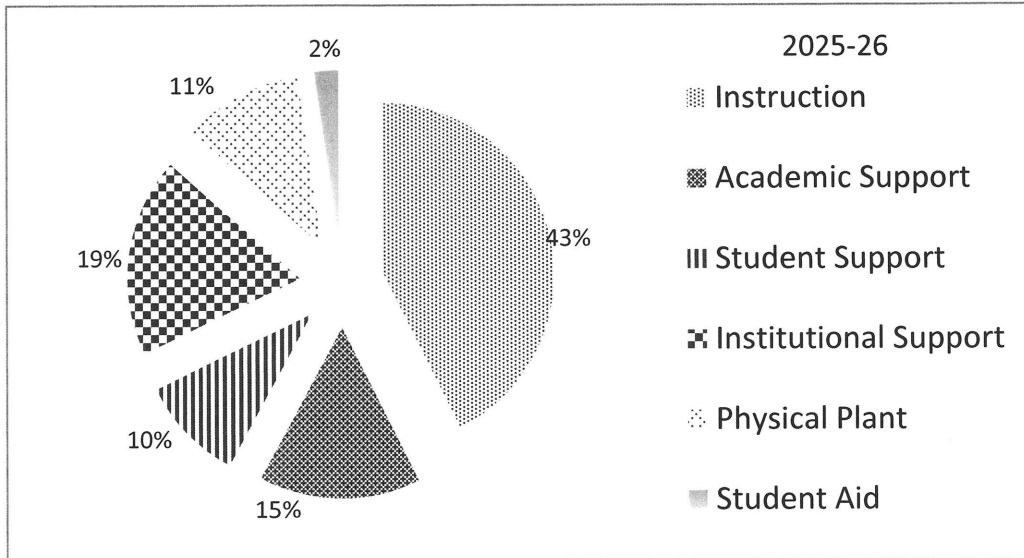
<b>General Operating Fund</b>	<b>Budget</b>	<b>February Actual</b>	<b>Year-to-Date</b>	<b>FY 25/26 %</b>	<b>FY 24/25 %</b>
State Aid	\$ 12,692,123	\$ 1,269,212	\$ 8,453,847	66.61%	67.00%
State CC Future Fund	50,866,769	5,086,677	30,520,062	60.00%	60.00%
Tuition	10,660,017	63,826	10,002,859	93.84%	87.83%
Property Taxes	-	2,614	21,349	0.00%	0.00%
Other	400,000	10,359	138,790	34.70%	35.23%
Subtotal	\$ 74,618,909	\$ 6,432,688	\$ 49,136,907	65.85%	70.12%
<b>Total Operating Revenue</b>	<b>\$ 74,618,909</b>	<b>\$ 6,432,688</b>	<b>\$ 49,136,907</b>	<b>65.85%</b>	<b>70.12%</b>

**Central Community College  
General Fund  
Expenditure Summary by Type  
February 28, 2026**



Type	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Personnel	\$ 33,784,930	60.81%	\$ 32,800,103	62.01%
Operating	5,883,079	37.25%	5,766,220	37.31%
Supplies	912,113	56.17%	10,228,075	61.59%
Travel	495,796	59.84%	424,300	51.92%
Equipment	320,028	39.39%	612,504	78.26%
<b>Totals</b>	<b>\$ 41,395,946</b>	<b>55.48%</b>	<b>\$ 49,831,202</b>	<b>56.73%</b>

**Central Community College  
General Fund  
Expenditure Summary by Function  
February 28, 2026**



Function	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Instructional	\$ 17,633,842	54.63%	\$ 17,628,694	55.15%
Academic Support	6,302,414	54.49%	6,532,717	58.46%
Student Support	4,130,564	65.16%	3,733,072	60.06%
Institutional Support	7,808,948	49.34%	7,599,171	52.60%
Physical Plant	4,573,417	63.17%	4,215,268	63.26%
Student Aid	946,761	69.17%	922,280	79.90%
<b>Totals</b>	<b>\$ 41,395,946</b>	<b>55.48%</b>	<b>\$ 40,631,202</b>	<b>56.73%</b>

**Central Community College  
Investments  
February 28, 2026**

<b>Fund</b>	<b>Rate</b>	<b>Type</b>	<b>Amount</b>	<b>Maturity</b>
<b>General</b>				
Five Points Bank	2.350%	MM	\$ 3,400,000.00	
<b>Total</b>			\$ 3,400,000.00	
<b>Auxiliary</b>				
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	04/11/26
Cornerstone/Central City	2.290%	CD	115,327.20	04/11/26
Cornerstone/Columbus	2.290%	CD	115,327.20	04/11/26
Cornerstone/Grand Island	2.290%	CD	115,327.20	04/11/26
Cornerstone/Rising City	2.290%	CD	115,327.20	04/11/26
FirsTier Bank/Elm Creek	2.600%	CD	100,000.00	12/03/27
<b>Total</b>			\$ 2,226,621.44	
<b>Capital Improvement</b>				
Five Points Bank	2.350%	MM	\$ 1,214,158.79	
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
<b>Total</b>			\$ 2,426,926.72	
<b>Revenue Bond</b>				
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
<b>TOTAL</b>			\$ 2,058,501.40	
<b>Accessility Fund</b>				
<b>TOTAL</b>			\$0.00	
<b>TOTAL INVESTMENTS</b>			\$ 10,112,049.56	

**Central Community College**  
**County Receipts as of February 28, 2026**

<b>County</b>	<b>Balance 7/1/25</b>	<b>2025-26 Levy Amount</b>	<b>Total Receivable</b>	<b>Collections February</b>	<b>Received Year-to-Date</b>	<b>% Received FY 25/26</b>	<b>% Received FY 24/25</b>
Adams	\$ 357,454	\$ 1,118,470	\$ 1,475,924	\$ 93,306	\$ 554,387	37.56%	61.05%
Boone	124,131	491,777	615,908	58,988	252,526	41.00%	55.43%
Buffalo	542,570	1,752,470	2,295,040	116,999	852,643	37.15%	61.75%
Butler	166,190	675,273	841,463	66,106	342,796	40.74%	60.55%
Clay	126,111	573,568	699,679	62,897	302,332	43.21%	62.90%
Colfax	163,999	542,618	706,617	49,468	255,619	36.18%	63.90%
Dawson	261,034	950,516	1,211,550	54,786	454,929	37.55%	61.19%
Franklin	68,172	244,012	312,184	28,554	143,037	45.82%	64.97%
Furnas	75,295	282,495	357,790	10,133	134,239	37.52%	57.36%
Gosper	58,764	257,297	316,061	28,179	134,499	42.55%	63.32%
Greeley	70,409	265,483	335,892	10,112	122,955	36.61%	53.56%
Hall	537,300	1,619,842	2,157,142	98,270	755,649	35.03%	61.41%
Hamilton	228,250	792,817	1,021,067	73,106	395,325	38.72%	61.07%
Harlan	79,002	295,014	374,016	26,931	162,210	43.37%	61.03%
Howard	104,301	358,248	462,549	34,154	180,739	39.07%	62.05%
Kearney	138,766	534,481	673,247	51,728	271,331	40.30%	58.69%
Merrick	148,427	476,603	625,030	20,734	220,392	35.26%	58.70%
Nance	75,373	276,268	351,641	13,059	124,050	35.28%	61.54%
Nuckolls	77,354	287,520	364,874	35,034	162,693	44.59%	58.48%
Phelps	156,702	635,535	792,237	23,494	296,365	37.41%	59.12%
Platte	535,037	1,566,727	2,101,764	73,233	711,819	33.87%	55.59%
Polk	131,656	504,142	635,798	56,779	256,451	40.34%	57.23%
Sherman	67,195	262,266	329,461	26,945	133,869	40.63%	62.22%
Valley	80,635	270,577	351,212	27,312	149,560	42.58%	61.69%
Webster	80,365	277,512	357,877	10,059	140,951	39.39%	61.17%
<b>Totals</b>	<b>\$ 4,454,492</b>	<b>\$ 15,311,533</b>	<b>\$ 19,766,025</b>	<b>\$ 1,150,366</b>	<b>\$ 7,511,366</b>	<b>38.00%</b>	<b>60.15%</b>