

Central Community College

Financial Report

For fiscal year 2025-26

April 30, 2026

Recommend the Board Acknowledges Receiving the Financial Report.

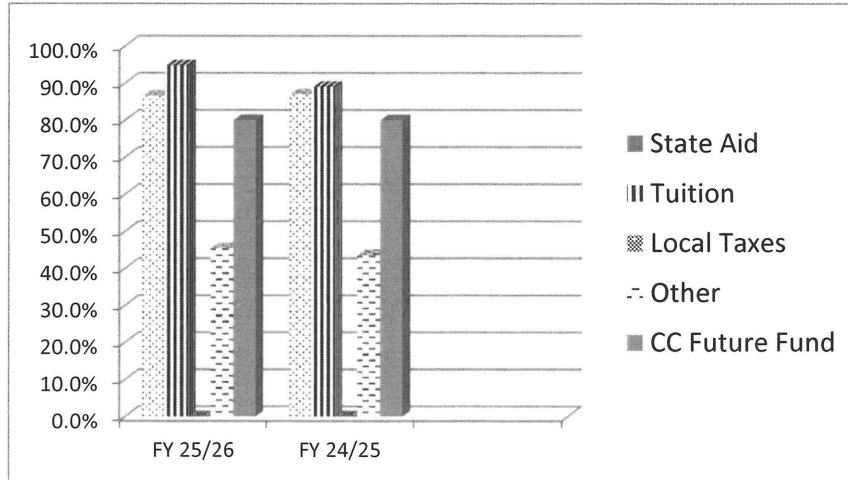
Central Community College
Combined Balance Sheet - All Funds
FY 2025-26

	April 30, 2026		April 30, 2025	Difference
Assets				
Cash and Cash Equivalents	\$ 29,907,319	\$	41,008,139	\$ (11,100,820)
Investments	10,135,801		9,914,432	221,369
Accounts Receivable	14,987,527		16,880,357	(1,892,830)
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	\$ 184,363,129	\$	194,447,910	\$ (10,084,781)
Liabilities and Fund Balance				
Accounts Payable	\$ 755,502	\$	596,314	\$ 159,188
Accrued Expenses	824,768		1,393,030	(568,262)
Deposits	123,348		117,358	5,990
Deferred Revenue	-		4,647	(4,647)
Funds held for others	85,298		88,599	(3,301)
Revenue Bonds payable	-		-	-
Total Liabilities	\$ 1,788,916	\$	2,199,948	\$ (411,032)
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)	(2,925,515)		14,221,828	(17,147,343)
Total fund Balance	\$ 182,574,213	\$	192,247,962	\$ (9,673,749)
Total Liabilities and fund Balance	\$ 184,363,129	\$	194,447,910	\$ (10,084,781)

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

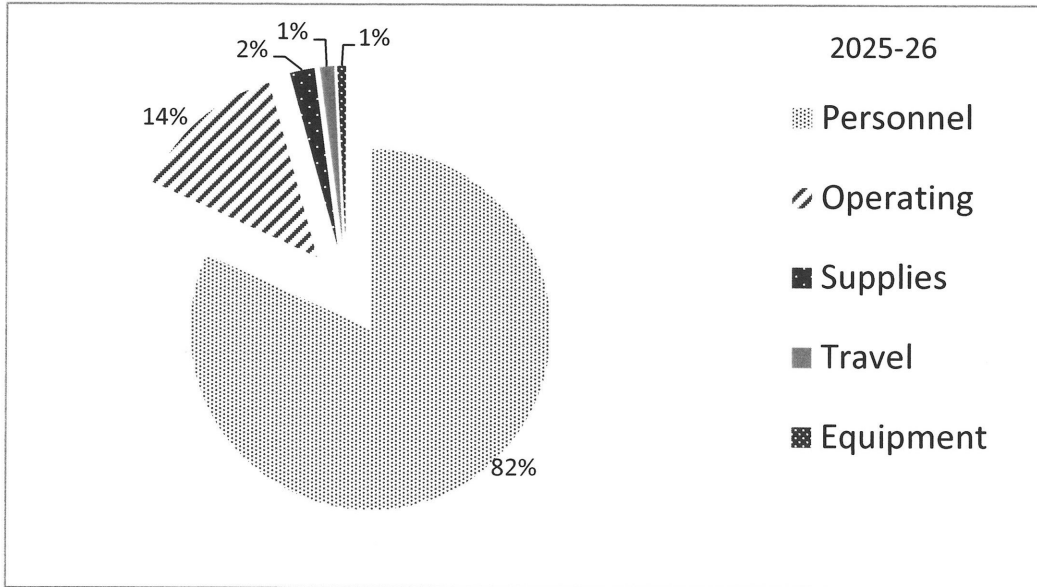
Fund	Budget	April	Projected Year-to-Date	Actual Year-to-Date	%
General Operating					
Revenues	\$74,618,909	\$ 6,389,939	\$ 55,217,993	\$ 61,993,440	83.1%
Expenditures	74,618,909	5,956,184	46,263,724	52,467,915	70.3%
Totals		\$ 433,755	\$ 8,954,269	\$ 9,525,525	
Capital Improvement					
Revenues	\$15,311,532	\$ 545,890		\$ 8,776,282	
Expenditures	15,311,532	1,451,789		17,010,235	
Totals		\$ (905,899)		\$ (8,233,953)	
Accessibility					
Revenues		\$ 222		\$ 790	
Expenditures		-		172,662	
Totals		\$ 222		\$ (171,872)	
Auxiliary					
Revenues		\$ 2,306,553		\$ 18,268,539	
Expenditures		2,754,330		25,681,488	
Totals		\$ (447,777)		\$ (7,412,949)	
Restricted					
Revenues		\$ 964,737		\$ 24,491,443	
Expenditures		492,440		21,471,037	
Totals		\$ 472,297		\$ 3,020,406	
Revenue Bond					
Revenues	\$2,569,911	\$ 502		\$ 2,361,533	
Expenditures	2,569,911	145,419		2,014,205	
Totals		\$ (144,917)		\$ 347,328	
All Funds					
Revenues		\$ 10,207,843		\$ 115,892,027	
Expenditures		10,800,162		118,817,542	
Totals		\$ (592,319)		\$ (2,925,515)	

**Central Community College
General Fund
Revenue Summary
April 30, 2026**



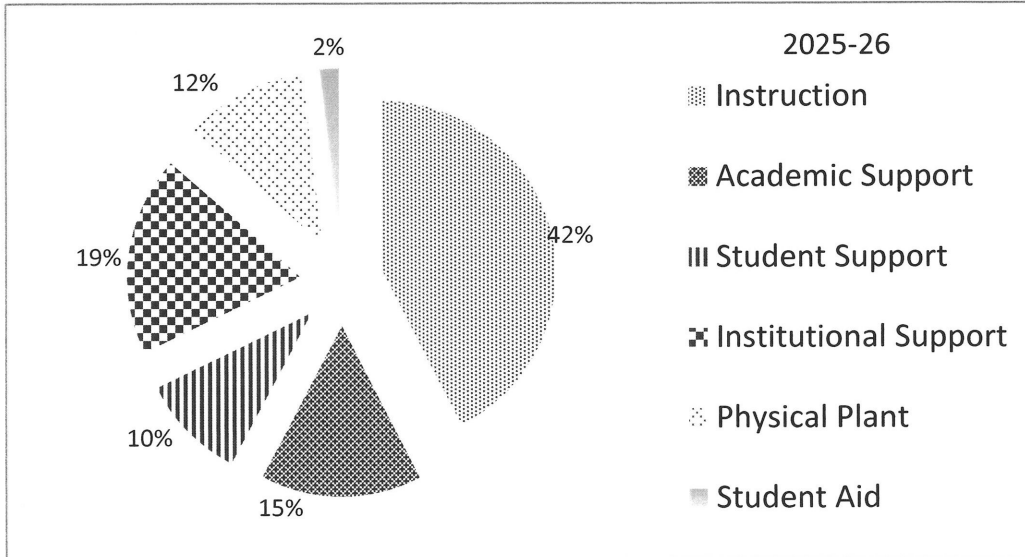
General Operating Fund	Budget	April Actual	Year-to-Date	FY 25/26 %	FY 24/25 %
State Aid	\$ 12,692,123	\$ 1,269,212	\$ 10,992,271	86.61%	86.99%
State CC Future Fund	50,866,769	5,086,677	40,693,416	80.00%	80.00%
Tuition	10,660,017	27,227	10,092,731	94.68%	88.92%
Property Taxes	-	4,680	32,980	0.00%	0.00%
Other	400,000	2,143	182,042	45.51%	43.60%
Subtotal	\$ 74,618,909	\$ 6,389,939	\$ 61,993,440	83.08%	87.65%
Total Operating Revenue	\$ 74,618,909	\$ 6,389,939	\$ 61,993,440	83.08%	87.65%

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



Type	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Personnel	\$ 42,895,768	77.20%	\$ 41,135,046	77.76%
Operating	7,284,105	46.13%	6,945,877	44.94%
Supplies	1,186,065	73.04%	1,327,659	79.53%
Travel	669,726	80.84%	602,952	73.78%
Equipment	432,251	53.20%	642,525	82.10%
Totals	\$ 52,467,915	70.31%	\$ 50,654,059	70.72%

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



Function	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Instructional	\$ 22,256,573	68.95%	\$ 22,159,529	69.32%
Academic Support	8,062,502	69.71%	8,132,582	72.78%
Student Support	5,233,507	82.56%	4,698,279	75.59%
Institutional Support	9,891,431	62.50%	9,334,312	64.61%
Physical Plant	6,051,220	83.58%	5,387,038	80.85%
Student Aid	972,682	71.07%	942,319	81.64%
Totals	\$ 52,467,915	70.31%	\$ 50,654,059	70.72%

Central Community College
Investments
April 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	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	\$ 1,237,910.23	
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			\$ 2,450,678.16	
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	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			\$ 10,135,801.00	

Central Community College
County Receipts as of April 30, 2026

County	Balance 7/1/25	2025-26 Levy Amount	Total Receivable	Collections April	Received Year-to-Date	% Received FY 25/26	% Received FY 24/25
Adams	\$ 357,454	\$ 1,118,470	\$ 1,475,924	\$ 38,225	\$ 619,670	41.99%	63.45%
Boone	124,131	491,777	615,908	20,665	278,810	45.27%	57.58%
Buffalo	542,570	1,752,470	2,295,040	61,365	1,012,555	44.12%	65.93%
Butler	166,190	675,273	841,463	28,308	383,543	45.58%	63.18%
Clay	126,111	573,568	699,679	20,389	332,583	47.53%	68.08%
Colfax	163,999	542,618	706,617	20,877	287,878	40.74%	66.99%
Dawson	261,034	950,516	1,211,550	34,397	552,542	45.61%	66.21%
Franklin	68,172	244,012	312,184	6,192	153,702	49.23%	68.25%
Furnas	75,295	282,495	357,790	7,007	161,814	45.23%	62.27%
Gosper	58,764	257,297	316,061	7,640	146,309	46.29%	68.83%
Greeley	70,409	265,483	335,892	5,497	151,159	45.00%	58.12%
Hall	537,300	1,619,842	2,157,142	38,360	825,703	38.28%	65.55%
Hamilton	228,250	792,817	1,021,067	22,152	430,497	42.16%	63.52%
Harlan	79,002	295,014	374,016	9,216	179,581	48.01%	64.33%
Howard	104,301	358,248	462,549	11,963	198,133	42.84%	65.17%
Kearney	138,766	534,481	673,247	17,956	301,050	44.72%	64.58%
Merrick	148,427	476,603	625,030	18,800	274,516	43.92%	63.42%
Nance	75,373	276,268	351,641	10,713	155,213	44.14%	66.13%
Nuckolls	77,354	287,520	364,874	15,752	183,948	50.41%	61.08%
Phelps	156,702	635,535	792,237	17,532	363,983	45.94%	63.26%
Platte	535,037	1,566,727	2,101,764	58,715	887,235	42.21%	60.67%
Polk	131,656	504,142	635,798	15,489	279,190	43.91%	59.18%
Sherman	67,195	262,266	329,461	7,670	146,773	44.55%	64.71%
Valley	80,635	270,577	351,212	6,731	158,944	45.26%	63.94%
Webster	80,365	277,512	357,877	7,676	168,516	47.09%	66.33%
Totals	\$ 4,454,492	\$ 15,311,533	\$ 19,766,025	\$ 509,287	\$ 8,633,847	43.68%	64.05%