

Central Community College

Financial Report

For fiscal year 2025-26

August 31, 2025

Recommend the Board Acknowledges Receiving the Financial Report.

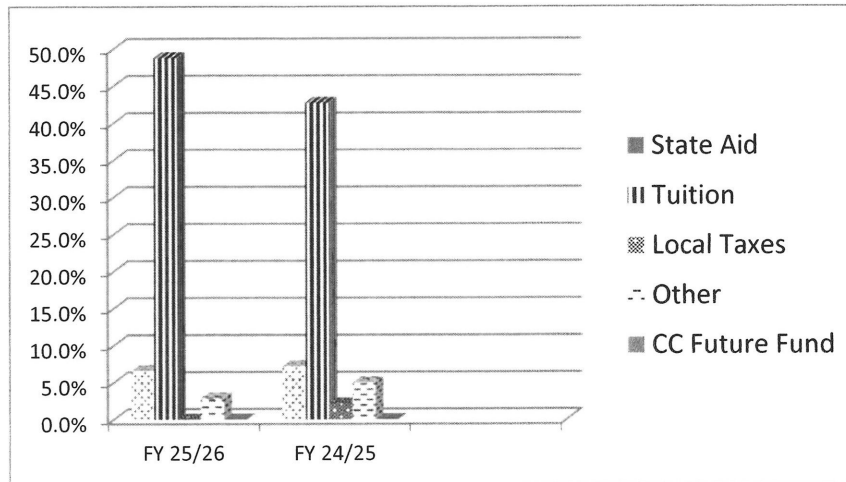
Central Community College
Combined Balance Sheet - All Funds
FY 2025-26

	August 31, 2025		August 31, 2024		Difference
Assets					
Cash and Cash Equivalents	\$	24,364,143	\$	17,809,808	\$ 6,554,335
Investments		10,042,871		9,819,800	223,071
Accounts Receivable		19,587,455		30,286,312	(10,698,857)
Inventories		163,769		170,383	(6,614)
Prepaid Expenses		1,838,191		1,822,395	15,796
Net Fixed Assets		126,953,005		124,652,204	2,300,801
Total Assets	\$	182,949,434	\$	184,560,902	\$ (1,611,468)
Liabilities and Fund Balance					
Accounts Payable	\$	823,773	\$	933,198	\$ (109,425)
Accrued Expenses		1,693,032		1,642,898	50,134
Deposits		114,328		113,158	1,170
Deferred Revenue		1,032		2,878	(1,846)
Funds held for others		86,200		83,929	2,271
Revenue Bonds payable		-		-	-
Total Liabilities	\$	2,718,365	\$	2,776,061	\$ (57,696)
Fund Balance - Beginning	\$	183,892,506	\$	183,724,229	\$ 168,277
Reserve for encumbrances/prior year		29,976		66,977	(37,001)
Current year increase(decrease)		(3,691,413)		(2,006,365)	(1,685,048)
Total fund Balance	\$	180,231,069	\$	181,784,841	\$ (1,553,772)
Total Liabilities and fund Balance	\$	182,949,434	\$	184,560,902	\$ (1,611,468)

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

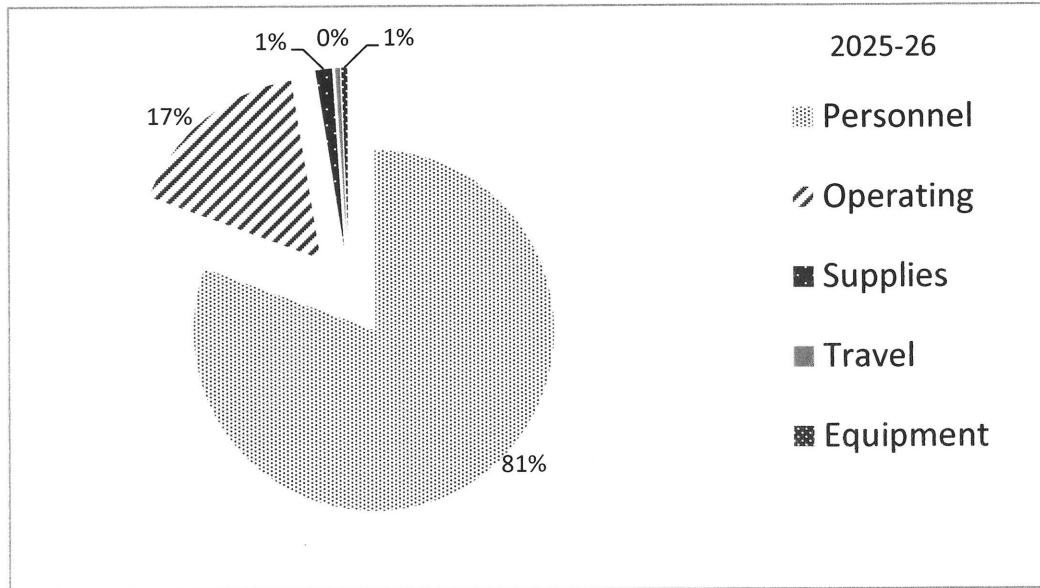
Fund	Budget	August	Projected Year-to-Date	Actual Year-to-Date	% Budget
General Operating					
Revenues	\$74,618,909	\$ 6,011,312	\$ 5,969,513	\$ 6,060,011	8.1%
Expenditures	74,618,909	5,169,330	9,700,458	9,857,929	13.2%
Totals		\$ 841,982	\$ (3,730,945)	\$ (3,797,918)	
Capital Improvement					
Revenues	\$15,311,532	\$ 166,667		\$ 324,710	
Expenditures	15,311,532	2,308,723		3,795,600	
Totals		\$ (2,142,056)		\$ (3,470,890)	
Accessibility					
Revenues		\$ 28		\$ 54	
Expenditures		77,967		103,370	
Totals		\$ (77,939)		\$ (103,316)	
Auxiliary					
Revenues		\$ 3,644,350		\$ 4,829,161	
Expenditures		3,103,440		5,236,508	
Totals		\$ 540,910		\$ (407,347)	
Restricted					
Revenues		\$ 4,547,164		\$ 12,017,559	
Expenditures		6,589,629		7,068,585	
Totals		\$ (2,042,465)		\$ 4,948,974	
Revenue Bond					
Revenues	\$2,569,911	\$ 115		\$ 7,818	
Expenditures	2,569,911	825,172		868,734	
Totals		\$ (825,057)		\$ (860,916)	
All Funds					
Revenues		\$ 14,369,636		\$ 23,239,313	
Expenditures		18,074,261		26,930,726	
Totals		\$ (3,704,625)		\$ (3,691,413)	

Central Community College
General Fund
Revenue Summary
August 31, 2025



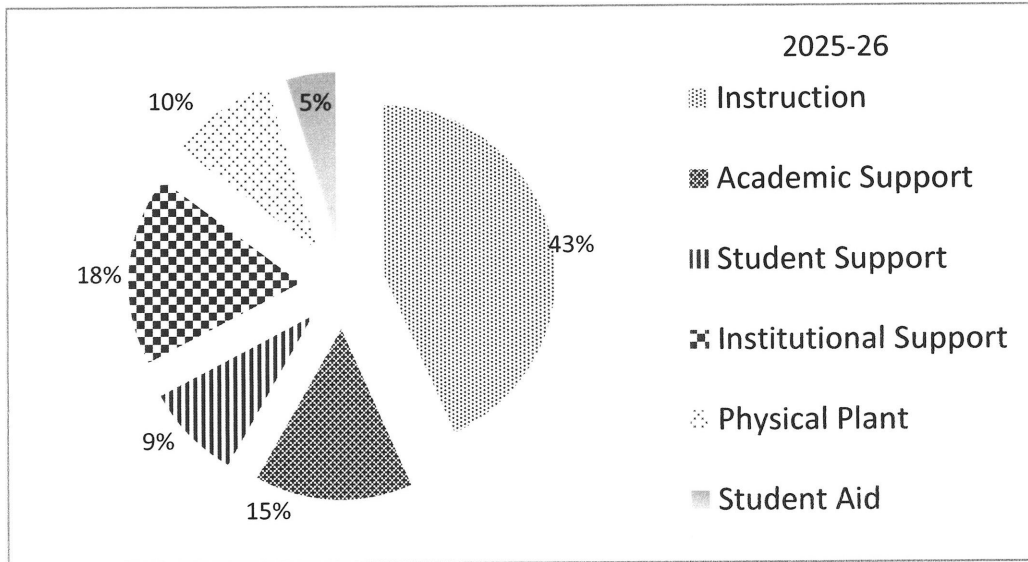
General Operating Fund	Budget	August Actual	Year-to-Date	FY 25/26 %	FY 24/25 %
State Aid	\$ 12,692,123	\$ 838,574	\$ 838,574	6.61%	7.19%
State CC Future Fund	50,866,769	-	-	0.00%	0.00%
Tuition	10,660,017	5,159,401	5,200,350	48.78%	42.71%
Property Taxes	-	4,493	9,762	0.00%	2.15%
Other	400,000	8,843	11,325	2.83%	4.95%
Subtotal	\$ 74,618,909	\$ 6,011,311	\$ 6,060,011	8.12%	8.76%
Total Operating Revenue	\$ 74,618,909	\$ 6,011,311	\$ 6,060,011	8.12%	8.76%

**Central Community College
General Fund
Expenditure Summary by Type
August 31, 2025**



Type	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Personnel	\$ 7,952,016	14.31%	\$ 7,742,725	13.93%
Operating	1,658,708	10.50%	1,303,082	10.25%
Supplies	146,692	9.03%	191,479	11.49%
Travel	44,658	5.39%	59,202	7.24%
Equipment	55,855	6.87%	65,582	8.48%
Totals	\$ 9,857,929	13.21%	\$ 9,362,070	13.08%

Central Community College
General Fund
Expenditure Summary by Function
August 31, 2025



Function	FY 25/26		% Budget	FY 24/25	
	Year-to-Date Expenditures			Year-to-Date Expenditures	% Budget
Instructional	\$ 4,269,194	13.23%		\$ 3,992,692	12.43%
Academic Support	1,475,396	12.76%		1,496,948	12.32%
Student Support	892,882	14.08%		830,106	14.18%
Institutional Support	1,767,823	11.17%		1,782,957	12.51%
Physical Plant	986,640	13.63%		831,270	13.74%
Student Aid	465,994	34.05%		428,097	38.03%
Totals	\$ 9,857,929	13.21%		\$ 9,362,070	13.08%

Central Community College
Investments
August 31, 2025

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	04/11/26
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
Total			\$ 2,226,621.44	
Capital Improvement				
Five Points Bank	2.350%	MM	\$ 1,144,980.17	
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			\$ 2,357,748.10	
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	07/24/25
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	
Accessility Fund				
TOTAL			\$0.00	
TOTAL INVESTMENTS			\$ 10,042,870.94	