

Central Community College

Financial Report

For fiscal year 2025-26

September 30, 2025

Recommend the Board Acknowledges Receiving the Financial Report.

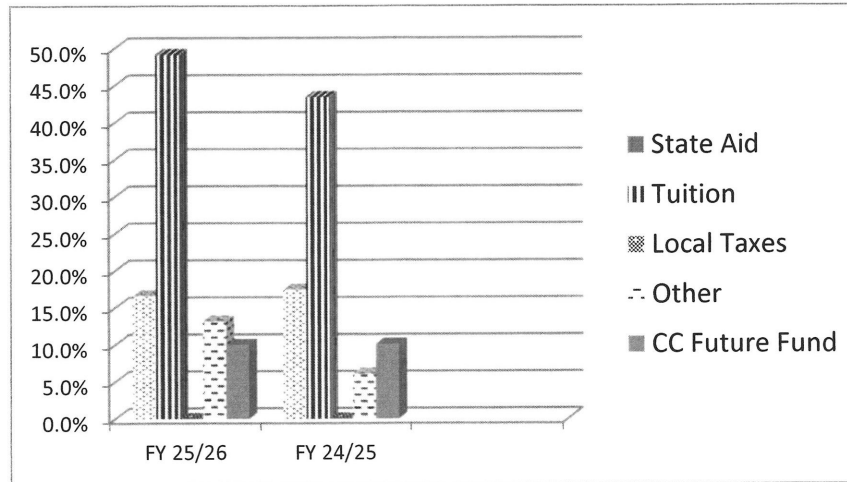
Central Community College
Combined Balance Sheet - All Funds
FY 2025-26

	September 30, 2025	September 30, 2024	Difference
Assets			
Cash and Cash Equivalents	\$ 33,409,279	\$ 33,301,557	\$ 107,722
Investments	10,054,975	9,833,618	221,357
Accounts Receivable	15,409,187	27,419,501	(12,010,314)
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	\$ 187,828,406	\$ 197,199,658	\$ (9,371,252)
Liabilities and Fund Balance			
Accounts Payable	\$ 2,313,177	\$ 2,638,950	\$ (325,773)
Accrued Expenses	1,824,768	1,693,032	131,736
Deposits	113,447	112,133	1,314
Deferred Revenue	-	4,039	(4,039)
Funds held for others	84,877	82,492	2,385
Revenue Bonds payable	-	-	-
Total Liabilities	\$ 4,336,269	\$ 4,530,646	\$ (194,377)
Fund Balance - Beginning	\$ 183,892,506	\$ 184,286,342	\$ (393,836)
Reserve for encumbrances/prior year	29,976	66,977	(37,001)
Current year increase(decrease)	(430,345)	8,315,693	(8,746,038)
Total fund Balance	\$ 183,492,137	\$ 192,669,012	\$ (9,176,875)
Total Liabilities and fund Balance	\$ 187,828,406	\$ 197,199,658	\$ (9,371,252)

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

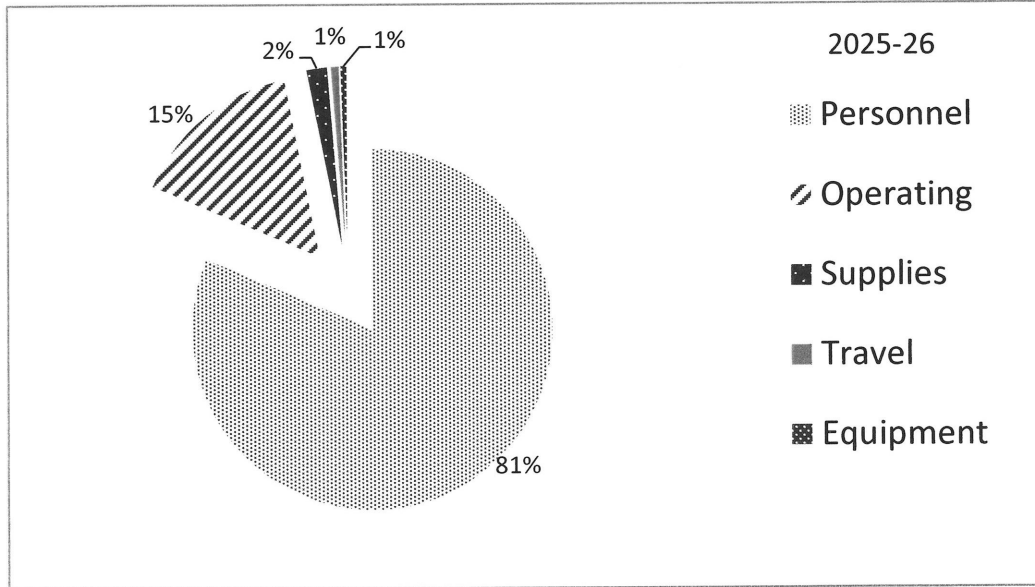
Fund	Budget	September	Projected Year-to-Date	Actual Year-to-Date	% Budget
General Operating					
Revenues	\$74,618,909	\$ 6,437,679	\$ 11,939,025	\$ 12,497,690	16.7%
Expenditures	74,618,909	4,959,720	14,923,782	14,908,456	20.0%
Totals		\$ 1,477,959	\$ (2,984,756)	\$ (2,410,766)	
Capital Improvement					
Revenues	\$15,311,532	\$ 2,877,152		\$ 3,201,862	
Expenditures	15,311,532	940,918		4,740,192	
Totals		\$ 1,936,234		\$ (1,538,330)	
Accessibility					
Revenues		\$ 13		\$ 67	
Expenditures		31,594		134,964	
Totals		\$ (31,581)		\$ (134,897)	
Auxiliary					
Revenues		\$ 1,330,622		\$ 6,185,130	
Expenditures		2,107,166		7,365,493	
Totals		\$ (776,544)		\$ (1,180,363)	
Restricted					
Revenues		\$ 1,991,849		\$ 14,009,360	
Expenditures		1,203,510		8,286,690	
Totals		\$ 788,339		\$ 5,722,670	
Revenue Bond					
Revenues	\$2,569,911	\$ 3,363		\$ 11,182	
Expenditures	2,569,911	15,521		889,841	
Totals		\$ (12,158)		\$ (878,659)	
All Funds					
Revenues		\$ 12,640,678		\$ 35,905,291	
Expenditures		9,258,429		36,325,636	
Totals		\$ 3,382,249		\$ (420,345)	

**Central Community College
General Fund
Revenue Summary
September 30, 2025**



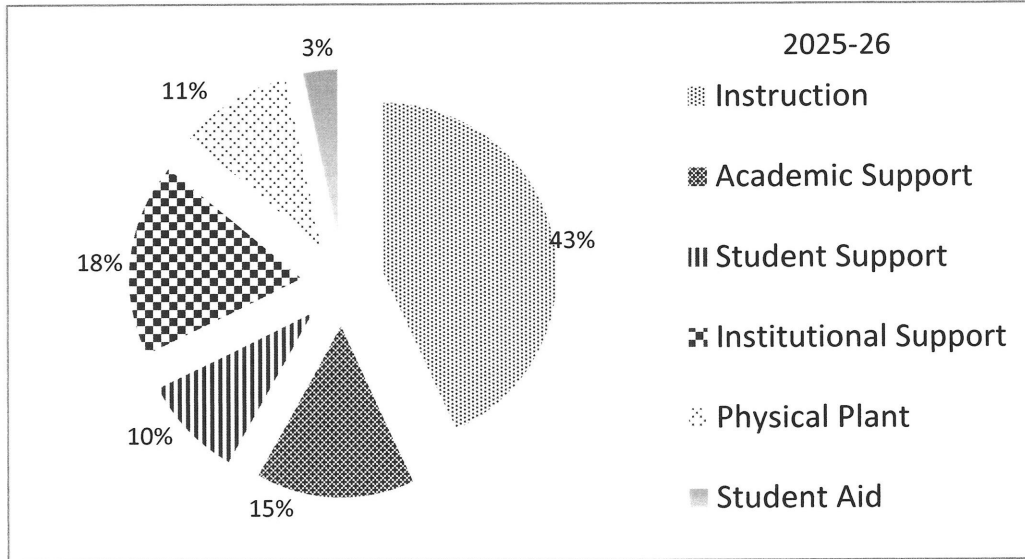
General Operating Fund	Budget	September Actual	Year-to-Date	FY 25/26 %	FY 24/25 %
State Aid	\$ 12,692,123	\$ 1,269,212	\$ 2,107,786	16.61%	17.45%
State CC Future Fund	50,866,769	5,086,677	5,086,677	10.00%	10.07%
Tuition	10,660,017	39,852	5,240,202	49.16%	43.41%
Property Taxes	-	718	10,480	0.00%	0.00%
Other	400,000	41,220	52,545	13.14%	6.06%
Subtotal	\$ 74,618,909	\$ 6,437,679	\$ 12,497,690	16.75%	30.17%
Total Operating Revenue	\$ 74,618,909	\$ 6,437,679	\$ 12,497,690	16.75%	30.17%

**Central Community College
General Fund
Expenditure Summary by Type
September 30, 2025**



Type	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Personnel	\$ 12,138,500	21.85%	\$ 11,782,621	21.19%
Operating	2,310,129	14.63%	1,747,064	13.75%
Supplies	271,138	16.70%	332,339	19.94%
Travel	107,424	12.97%	99,420	12.17%
Equipment	81,265	10.00%	107,649	13.92%
Totals	\$ 14,908,456	19.98%	\$ 14,069,093	19.66%

Central Community College
General Fund
Expenditure Summary by Function
September 30, 2025



Function	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Instructional	\$ 6,419,816	19.89%	\$ 5,937,274	18.48%
Academic Support	2,263,626	19.57%	2,322,152	19.11%
Student Support	1,420,886	22.41%	1,320,073	22.55%
Institutional Support	2,723,616	17.21%	2,666,303	18.71%
Physical Plant	1,582,120	21.85%	1,354,462	22.39%
Student Aid	498,392	36.41%	468,829	41.64%
Totals	\$ 14,908,456	19.98%	\$ 14,069,093	19.66%

Central Community College
Investments
September 30, 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	\$ 1,157,084.24	
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			\$ 2,369,852.17	
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	
Accessility Fund				
TOTAL			\$0.00	
TOTAL INVESTMENTS			\$ 10,054,975.01	

Central Community College
County Receipts as of September 30, 2025

County	Balance 7/1/25	2025-26 Levy Amount	Total Receivable	Collections September	Received Year-to-Date	% Received FY 25/26	% Received FY 24/25
Adams	\$ 357,454	\$ 1,118,470	\$ 1,475,924	\$ 246,691	\$ 268,914	18.22%	20.90%
Boone	124,131	491,777	615,908	68,921	75,063	12.19%	16.13%
Buffalo	542,570	1,752,470	2,295,040	394,176	432,737	18.86%	20.23%
Butler	166,190	675,273	841,463	116,772	124,017	14.74%	16.22%
Clay	126,111	573,568	699,679	85,919	97,581	13.95%	15.91%
Colfax	163,999	542,618	706,617	101,789	114,746	16.24%	17.75%
Dawson	261,034	950,516	1,211,550	180,061	198,434	16.38%	18.06%
Franklin	68,172	244,012	312,184	33,765	35,922	11.51%	16.06%
Furnas	75,295	282,495	357,790	37,089	41,438	11.58%	13.46%
Gosper	58,764	257,297	316,061	39,804	42,984	13.60%	16.21%
Greeley	70,409	265,483	335,892	39,776	44,411	13.22%	13.54%
Hall	537,300	1,619,842	2,157,142	382,102	428,042	19.84%	19.59%
Hamilton	228,250	792,817	1,021,067	160,631	173,745	17.02%	17.60%
Harlan	79,002	295,014	374,016	39,916	45,731	12.23%	13.30%
Howard	104,301	358,248	462,549	61,815	70,485	15.24%	17.20%
Kearney	138,766	534,481	673,247	87,164	96,019	14.26%	16.17%
Merrick	148,427	476,603	625,030	99,602	109,955	17.59%	18.32%
Nance	75,373	276,268	351,641	40,006	45,394	12.91%	15.77%
Nuckolls	77,354	287,520	364,874	41,697	45,780	12.55%	17.42%
Phelps	156,702	635,535	792,237	94,632	110,933	14.00%	16.28%
Platte	535,037	1,566,727	2,101,764	309,240	348,386	16.58%	17.57%
Polk	131,656	504,142	635,798	78,364	85,699	13.48%	15.16%
Sherman	67,195	262,266	329,461	36,257	39,995	12.14%	14.54%
Valley	80,635	270,577	351,212	49,786	57,091	16.26%	17.08%
Webster	80,365	277,512	357,877	39,803	44,173	12.34%	14.07%
Totals	\$ 4,454,492	\$ 15,311,533	\$ 19,766,025	\$ 2,865,778	\$ 3,177,675	16.08%	17.67%