

Central Community College

Financial Report

For fiscal year 2025-26

January 31, 2026

Recommend the Board Acknowledges Receiving the Financial Report.

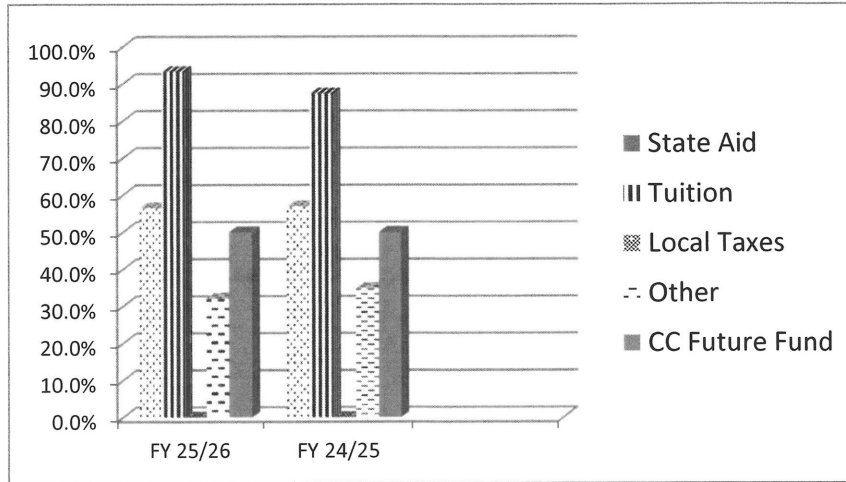
Central Community College
Combined Balance Sheet - All Funds
FY 2025-26

	January 31, 2026	January 31, 2025	Difference
Assets			
Cash and Cash Equivalents	\$ 26,589,244	\$ 35,392,066	\$ (8,802,822)
Investments	10,101,353	9,881,155	220,198
Accounts Receivable	20,066,718	19,897,700	169,018
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	\$ 186,089,797	\$ 191,815,903	\$ (5,726,106)
Liabilities and Fund Balance			
Accounts Payable	\$ 144,204	\$ 150,945	\$ (6,741)
Accrued Expenses	1,624,767	1,693,032	(68,265)
Deposits	112,248	106,525	5,723
Deferred Revenue	-	2,959	(2,959)
Funds held for others	87,948	85,323	2,625
Revenue Bonds payable	-	-	-
Total Liabilities	\$ 1,969,167	\$ 2,038,784	\$ (69,617)
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)	(1,379,098)	11,750,985	(13,130,083)
Total fund Balance	\$ 184,120,630	\$ 189,777,119	\$ (5,656,489)
Total Liabilities and fund Balance	\$ 186,089,797	\$ 191,815,903	\$ (5,726,106)

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

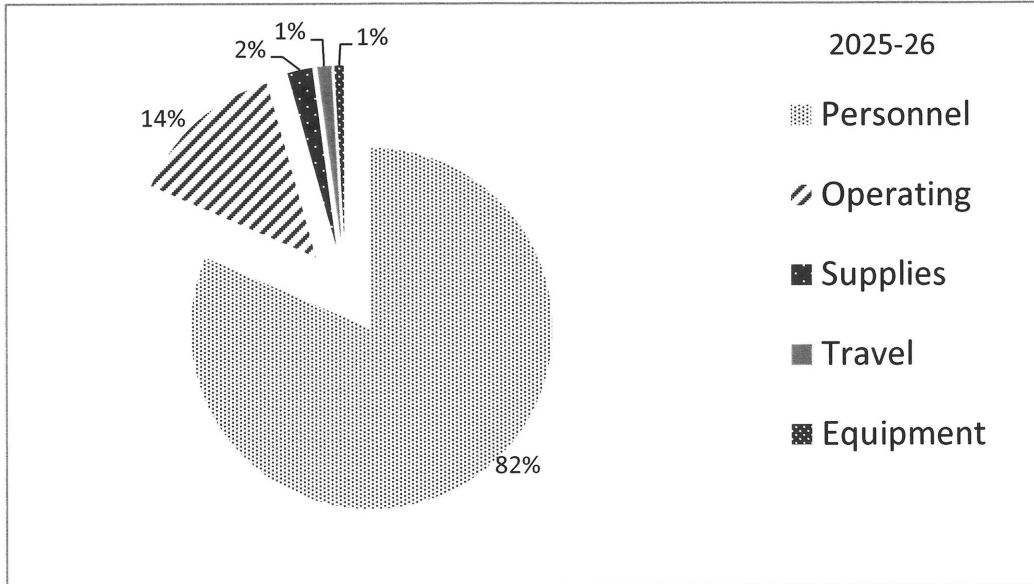
Fund	Budget	January	Projected Year-to-Date	Actual Year-to-Date	% Budget
General Operating					
Revenues	\$74,618,909	\$ 10,976,302	\$ 42,682,016	\$ 42,704,218	57.2%
Expenditures	74,618,909	5,025,966	36,264,790	36,250,107	48.6%
Totals		\$ 5,950,336	\$ 6,417,226	\$ 6,454,111	
Capital Improvement					
Revenues	\$15,311,532	\$ 2,219,394		\$ 6,423,163	
Expenditures	15,311,532	2,367,567		12,236,351	
Totals		\$ (148,173)		\$ (5,813,188)	
Accessibility					
Revenues		\$ 20		\$ 213	
Expenditures		-		164,388	
Totals		\$ 20		\$ (164,175)	
Auxiliary					
Revenues		\$ 2,984,690		\$ 13,223,241	
Expenditures		3,945,262		19,551,587	
Totals		\$ (960,572)		\$ (6,328,346)	
Restricted					
Revenues		\$ 5,499,441		\$ 22,395,824	
Expenditures		6,312,836		18,849,534	
Totals		\$ (813,395)		\$ 3,546,290	
Revenue Bond					
Revenues	\$2,569,911	\$ 1,064,380		\$ 2,357,199	
Expenditures	2,569,911	271,222		1,430,989	
Totals		\$ 793,158		\$ 926,210	
All Funds					
Revenues		\$ 22,744,227		\$ 87,103,858	
Expenditures		17,922,853		88,482,956	
Totals		\$ 4,821,374		\$ (1,379,098)	

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



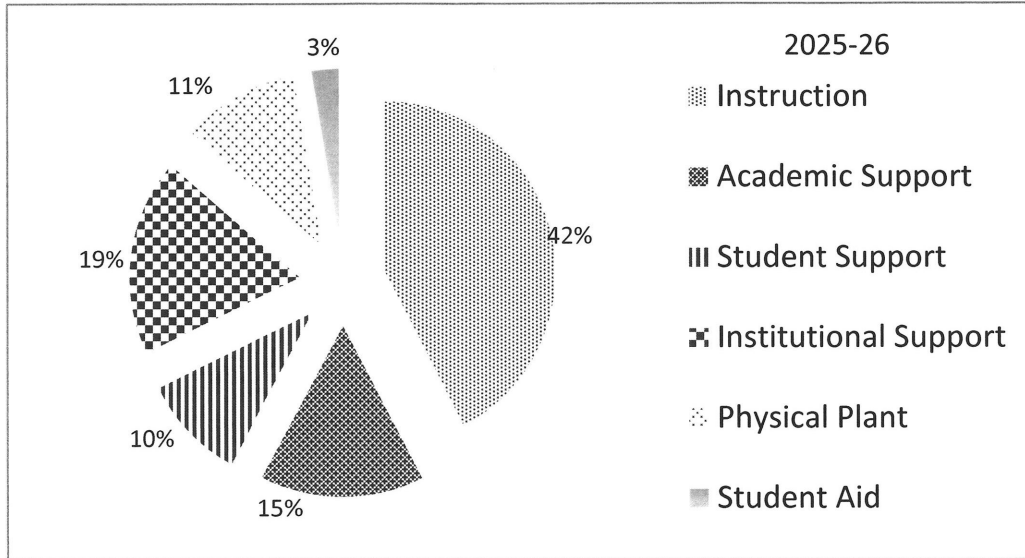
General Operating Fund	Budget	January Actual	Year-to-Date	FY 25/26 %	FY 24/25 %
State Aid	\$ 12,692,123	\$ 1,269,212	\$ 7,184,635	56.61%	57.00%
State CC Future Fund	50,866,769	5,086,677	25,433,385	50.00%	50.00%
Tuition	10,660,017	4,595,809	9,939,033	93.24%	87.34%
Property Taxes	-	1,532	18,735	0.00%	0.00%
Other	400,000	23,073	128,430	32.11%	34.82%
Subtotal	\$ 74,618,909	\$ 10,976,303	\$ 42,704,218	57.23%	61.27%
Total Operating Revenue	\$ 74,618,909	\$ 10,976,303	\$ 42,704,218	57.23%	61.27%

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



Type	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Personnel	\$ 29,540,637	53.17%	\$ 28,653,038	54.17%
Operating	5,124,904	32.45%	5,178,306	33.51%
Supplies	820,071	50.50%	934,292	55.97%
Travel	457,178	55.18%	390,456	47.78%
Equipment	307,317	37.82%	473,449	60.49%
Totals	\$ 36,250,107	48.58%	\$ 35,629,541	49.75%

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



Function	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Instructional	\$ 15,398,745	47.70%	\$ 15,436,006	48.29%
Academic Support	5,527,484	47.79%	5,693,094	50.95%
Student Support	3,641,040	57.44%	3,302,546	53.13%
Institutional Support	6,755,934	42.69%	6,662,222	46.12%
Physical Plant	3,995,278	55.18%	3,623,712	54.38%
Student Aid	931,626	68.07%	911,961	79.01%
Totals	\$ 36,250,107	48.58%	\$ 35,629,541	49.75%

**Central Community College
Investments
January 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	04/11/26
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	\$ 1,203,462.30	
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			\$ 2,416,230.23	
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	06/11/26
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			\$ 10,101,353.07	

Central Community College
County Receipts as of January 31, 2026

County	Balance 7/1/25	2025-26 Levy Amount	Total Receivable	Collections January	Received Year-to-Date	% Received FY 25/26	% Received FY 24/25
Adams	\$ 357,454	\$ 1,118,470	\$ 1,475,924	\$ 134,885	\$ 461,081	31.24%	57.54%
Boone	124,131	491,777	615,908	83,570	193,538	31.42%	50.28%
Buffalo	542,570	1,752,470	2,295,040	209,613	735,644	32.05%	59.38%
Butler	166,190	675,273	841,463	115,299	276,690	32.88%	46.02%
Clay	126,111	573,568	699,679	109,537	239,435	34.22%	60.76%
Colfax	163,999	542,618	706,617	49,548	206,151	29.17%	60.23%
Dawson	261,034	950,516	1,211,550	139,787	400,143	33.03%	58.67%
Franklin	68,172	244,012	312,184	50,260	114,483	36.67%	58.55%
Furnas	75,295	282,495	357,790	58,702	124,106	34.69%	55.35%
Gosper	58,764	257,297	316,061	51,078	106,320	33.64%	57.16%
Greeley	70,409	265,483	335,892	49,696	112,843	33.59%	51.01%
Hall	537,300	1,619,842	2,157,142	137,240	657,379	30.47%	58.37%
Hamilton	228,250	792,817	1,021,067	98,441	322,219	31.56%	56.35%
Harlan	79,002	295,014	374,016	67,809	135,279	36.17%	55.53%
Howard	104,301	358,248	462,549	51,437	146,585	31.69%	58.18%
Kearney	138,766	534,481	673,247	93,149	219,603	32.62%	56.31%
Merrick	148,427	476,603	625,030	55,284	199,658	31.94%	56.58%
Nance	75,373	276,268	351,641	41,113	110,991	31.56%	49.46%
Nuckolls	77,354	287,520	364,874	61,317	127,659	34.99%	53.44%
Phelps	156,702	635,535	792,237	122,800	272,871	34.44%	56.58%
Platte	535,037	1,566,727	2,101,764	196,218	638,586	30.38%	53.51%
Polk	131,656	504,142	635,798	80,608	199,672	31.40%	52.84%
Sherman	67,195	262,266	329,461	46,018	106,924	32.45%	56.75%
Valley	80,635	270,577	351,212	47,452	122,248	34.81%	57.86%
Webster	80,365	277,512	357,877	58,647	130,892	36.57%	58.07%
Totals	\$ 4,454,492	\$ 15,311,533	\$ 19,766,025	\$ 2,209,508	\$ 6,361,000	32.18%	56.96%