

Central Community College

Financial Report

For fiscal year 2025-26

October 31, 2025

Recommend the Board Acknowledges Receiving the Financial Report.

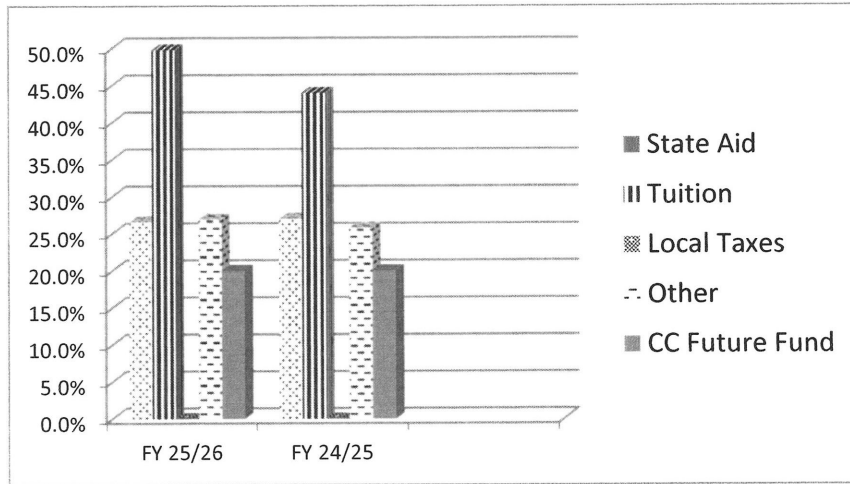
Central Community College
Combined Balance Sheet - All Funds
FY 2025-26

| | October 31, 2025 | October 31, 2024 | Difference |
|-------------------------------------------|-----------------------|-----------------------|------------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 28,572,089 | \$ 33,172,019 | \$ (4,599,930) |
| Investments | 10,066,725 | 9,845,824 | 220,901 |
| Accounts Receivable | 15,206,925 | 27,156,474 | (11,949,549) |
| 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 | \$ 183,178,221 | \$ 196,819,299 | \$ (13,641,078) |
| Liabilities and Fund Balance | | | |
| Accounts Payable | \$ 744,177 | \$ 20,942 | \$ 723,235 |
| Accrued Expenses | 1,824,766 | 1,693,032 | 131,734 |
| Deposits | 112,698 | 111,533 | 1,165 |
| Deferred Revenue | - | 4,037 | (4,037) |
| Funds held for others | 80,801 | 87,395 | (6,594) |
| Revenue Bonds payable | - | - | - |
| Total Liabilities | \$ 2,762,442 | \$ 1,916,939 | \$ 845,503 |
| 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) | (5,083,949) | 16,876,226 | (21,960,175) |
| Total fund Balance | \$ 180,415,779 | \$ 194,902,360 | \$ (14,486,581) |
| Total Liabilities and fund Balance | \$ 183,178,221 | \$ 196,819,299 | \$ (13,641,078) |

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

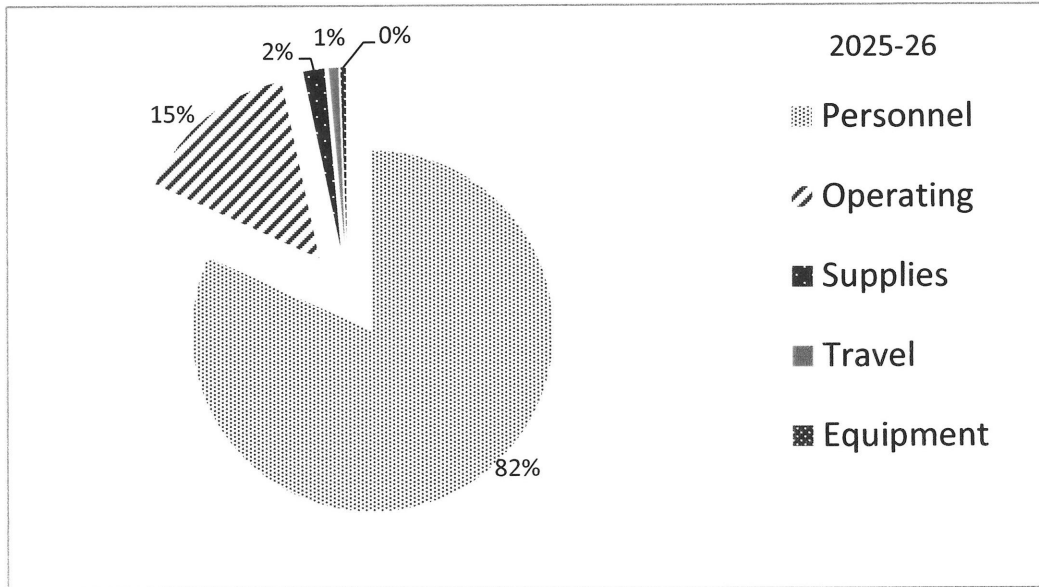
| Fund | Budget | October | Projected Year-to-Date | Actual Year-to-Date | % |
|----------------------------|--------------|----------------|---------------------------|------------------------|--------|
| | | | | | Budget |
| General Operating | | | | | |
| Revenues | \$74,618,909 | \$ 6,479,057 | \$ 18,654,727 | \$ 18,976,747 | 25.4% |
| Expenditures | 74,618,909 | 5,765,877 | 20,893,295 | 20,724,891 | 27.8% |
| Totals | | \$ 713,180 | \$ (2,238,567) | \$ (1,748,144) | |
| Capital Improvement | | | | | |
| Revenues | \$15,311,532 | \$ 796,449 | | \$ 3,998,312 | |
| Expenditures | 15,311,532 | 2,068,950 | | 6,809,142 | |
| Totals | | \$ (1,272,501) | | \$ (2,810,830) | |
| Accessibility | | | | | |
| Revenues | | \$ 32 | | \$ 98 | |
| Expenditures | | 23,498 | | 158,462 | |
| Totals | | \$ (23,466) | | \$ (158,364) | |
| Auxiliary | | | | | |
| Revenues | | \$ 1,454,138 | | \$ 7,645,930 | |
| Expenditures | | 5,270,982 | | 12,606,839 | |
| Totals | | \$ (3,816,844) | | \$ (4,960,909) | |
| Restricted | | | | | |
| Revenues | | \$ 909,282 | | \$ 14,918,642 | |
| Expenditures | | 2,314,308 | | 10,601,667 | |
| Totals | | \$ (1,405,026) | | \$ 4,316,975 | |
| Revenue Bond | | | | | |
| Revenues | \$2,569,911 | \$ 1,275,994 | | \$ 1,287,175 | |
| Expenditures | 2,569,911 | 120,011 | | 1,009,852 | |
| Totals | | \$ 1,155,983 | | \$ 277,323 | |
| All Funds | | | | | |
| Revenues | | \$ 10,914,952 | | \$ 46,826,904 | |
| Expenditures | | 15,563,626 | | 51,910,853 | |
| Totals | | \$ (4,648,674) | | \$ (5,083,949) | |

**Central Community College
General Fund
Revenue Summary
October 31, 2025**



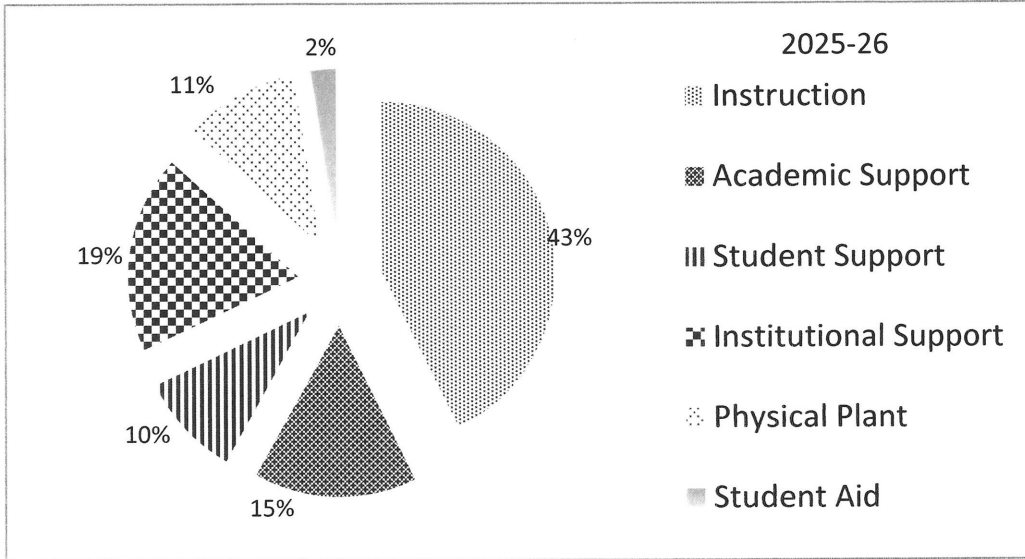
| General Operating Fund | Budget | October Actual | Year-to-Date | FY 25/26 % | FY 24/25 % |
|--------------------------------|----------------------|-----------------------|----------------------|-------------------|-------------------|
| State Aid | \$ 12,692,123 | \$ 1,269,212 | \$ 3,376,998 | 26.61% | 27.00% |
| State CC Future Fund | 50,866,769 | 5,086,677 | 10,173,354 | 20.00% | 20.00% |
| Tuition | 10,660,017 | 66,521 | 5,306,724 | 49.78% | 43.95% |
| Property Taxes | - | 1,415 | 11,894 | 0.00% | 0.00% |
| Other | 400,000 | 55,232 | 107,777 | 26.94% | 25.74% |
| Subtotal | \$ 74,618,909 | \$ 6,479,057 | \$ 18,976,747 | 25.43% | 42.03% |
| Total Operating Revenue | \$ 74,618,909 | \$ 6,479,057 | \$ 18,976,747 | 25.43% | 42.03% |

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



| Type | FY 25/26 | | FY 24/25 | |
|---------------|---------------------------|---------------|---------------------------|---------------|
| | Year-to-Date Expenditures | % Budget | Year-to-Date Expenditures | % Budget |
| Personnel | \$ 16,944,928 | 30.50% | \$ 16,397,721 | 31.00% |
| Operating | 3,101,753 | 19.64% | 2,444,975 | 15.82% |
| Supplies | 392,163 | 24.15% | 545,461 | 32.68% |
| Travel | 182,316 | 22.01% | 161,399 | 19.75% |
| Equipment | 103,731 | 12.77% | 210,529 | 26.90% |
| Totals | \$ 20,724,891 | 27.77% | \$ 19,760,085 | 27.59% |

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



| Function | FY 25/26 | | FY 24/25 | |
|-----------------------|---------------------------|---------------|---------------------------|---------------|
| | Year-to-Date Expenditures | % Budget | Year-to-Date Expenditures | % Budget |
| Instructional | \$ 8,862,014 | 27.45% | \$ 8,157,094 | 25.52% |
| Academic Support | 3,202,993 | 27.69% | 3,303,202 | 29.56% |
| Student Support | 2,034,781 | 32.10% | 1,933,049 | 31.10% |
| Institutional Support | 3,865,796 | 24.43% | 3,809,021 | 26.37% |
| Physical Plant | 2,252,332 | 31.11% | 2,070,802 | 31.08% |
| Student Aid | 506,975 | 37.04% | 486,917 | 42.18% |
| Totals | \$ 20,724,891 | 27.77% | \$ 19,760,085 | 27.59% |

**Central Community College
Investments
October 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 | \$ 1,168,834.21 | |
| 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 | | | \$ 2,381,602.14 | |
| 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 | | | \$ 10,066,724.98 | |

Central Community College
County Receipts as of October 31, 2025

| County | Balance 7/1/25 | 2025-26 Levy Amount | Total Receivable | Collections October | Received Year-to-Date | % Received FY 25/26 | % Received FY 24/25 |
|---------------|---------------------------|--------------------------------|-----------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|
| Adams | \$ 357,454 | \$ 1,118,470 | \$ 1,475,924 | \$ 46,775 | \$ 315,689 | 21.39% | 50.07% |
| Boone | 124,131 | 491,777 | 615,908 | 31,647 | 106,710 | 17.33% | 39.25% |
| Buffalo | 542,570 | 1,752,470 | 2,295,040 | 80,457 | 513,194 | 22.36% | 51.69% |
| Butler | 166,190 | 675,273 | 841,463 | 31,897 | 155,914 | 18.53% | 46.58% |
| Clay | 126,111 | 573,568 | 699,679 | 23,617 | 121,198 | 17.32% | 47.21% |
| Colfax | 163,999 | 542,618 | 706,617 | 36,930 | 151,676 | 21.47% | 54.99% |
| Dawson | 261,034 | 950,516 | 1,211,550 | 51,080 | 249,514 | 20.59% | 49.18% |
| Franklin | 68,172 | 244,012 | 312,184 | 19,557 | 55,479 | 17.77% | 45.03% |
| Furnas | 75,295 | 282,495 | 357,790 | 18,798 | 60,236 | 16.84% | 41.89% |
| Gosper | 58,764 | 257,297 | 316,061 | 10,177 | 53,161 | 16.82% | 44.24% |
| Greeley | 70,409 | 265,483 | 335,892 | 16,204 | 60,615 | 18.05% | 40.15% |
| Hall | 537,300 | 1,619,842 | 2,157,142 | 62,990 | 491,032 | 22.76% | 52.74% |
| Hamilton | 228,250 | 792,817 | 1,021,067 | 39,612 | 213,357 | 20.90% | 47.33% |
| Harlan | 79,002 | 295,014 | 374,016 | 17,976 | 63,707 | 17.03% | 40.32% |
| Howard | 104,301 | 358,248 | 462,549 | 18,527 | 89,012 | 19.24% | 47.55% |
| Kearney | 138,766 | 534,481 | 673,247 | 26,313 | 122,332 | 18.17% | 44.97% |
| Merrick | 148,427 | 476,603 | 625,030 | 25,600 | 135,555 | 21.69% | 48.33% |
| Nance | 75,373 | 276,268 | 351,641 | 18,674 | 64,068 | 18.22% | 49.60% |
| Nuckolls | 77,354 | 287,520 | 364,874 | 17,846 | 63,626 | 17.44% | 41.16% |
| Phelps | 156,702 | 635,535 | 792,237 | 31,657 | 142,590 | 18.00% | 44.11% |
| Platte | 535,037 | 1,566,727 | 2,101,764 | 79,337 | 427,723 | 20.35% | 46.36% |
| Polk | 131,656 | 504,142 | 635,798 | 27,371 | 113,070 | 17.78% | 42.39% |
| Sherman | 67,195 | 262,266 | 329,461 | 17,668 | 57,663 | 17.50% | 45.98% |
| Valley | 80,635 | 270,577 | 351,212 | 15,863 | 72,954 | 20.77% | 46.81% |
| Webster | 80,365 | 277,512 | 357,877 | 19,573 | 63,746 | 17.81% | 41.71% |
| Totals | \$ 4,454,492 | \$ 15,311,533 | \$ 19,766,025 | \$ 786,146 | \$ 3,963,821 | 20.05% | 47.80% |