

# Central Community College

Financial Report

For fiscal year 2025-26

March 31, 2026

*Recommend the Board Acknowledges Receiving the Financial Report.*

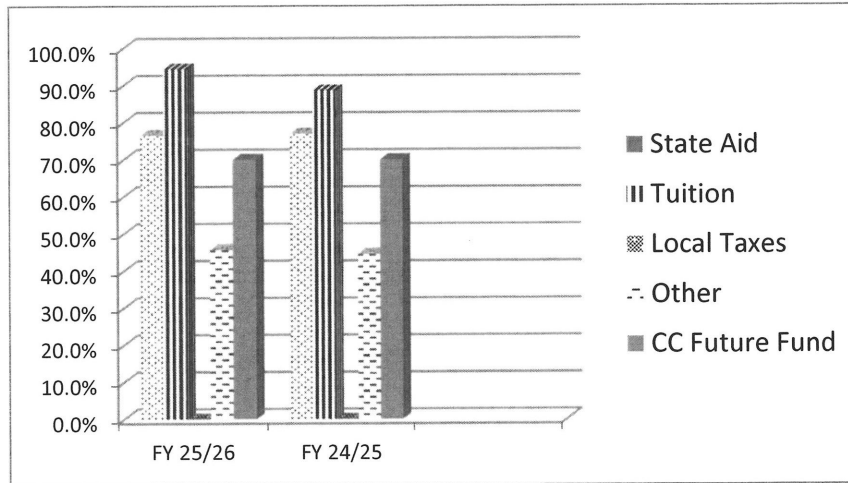
**Central Community College**  
**Combined Balance Sheet - All Funds**  
**FY 2025-26**

	March 31, 2026		March 31, 2025		Difference
<b>Assets</b>					
Cash and Cash Equivalents	\$ 30,345,969	\$	40,112,605	\$	(9,766,636)
Investments	10,124,296		9,903,194		221,102
Accounts Receivable	14,775,626		16,623,128		(1,847,502)
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
<b>Total Assets</b>	<b>\$ 184,578,373</b>	<b>\$</b>	<b>193,283,909</b>	<b>\$</b>	<b>(8,705,536)</b>
<b>Liabilities and Fund Balance</b>					
Accounts Payable	\$ 257,845	\$	486,707	\$	(228,862)
Accrued Expenses	824,768		1,093,032		(268,264)
Deposits	118,697		112,408		6,289
Deferred Revenue	-		4,647		(4,647)
Funds held for others	83,979		86,418		(2,439)
Revenue Bonds payable	-		-		-
<b>Total Liabilities</b>	<b>\$ 1,285,289</b>	<b>\$</b>	<b>1,783,212</b>	<b>\$</b>	<b>(497,923)</b>
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)	(2,206,644)		13,574,563		(15,781,207)
<b>Total fund Balance</b>	<b>\$ 183,293,084</b>	<b>\$</b>	<b>191,600,697</b>	<b>\$</b>	<b>(8,307,613)</b>
<b>Total Liabilities and fund Balance</b>	<b>\$ 184,578,373</b>	<b>\$</b>	<b>193,383,909</b>	<b>\$</b>	<b>(8,805,536)</b>

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

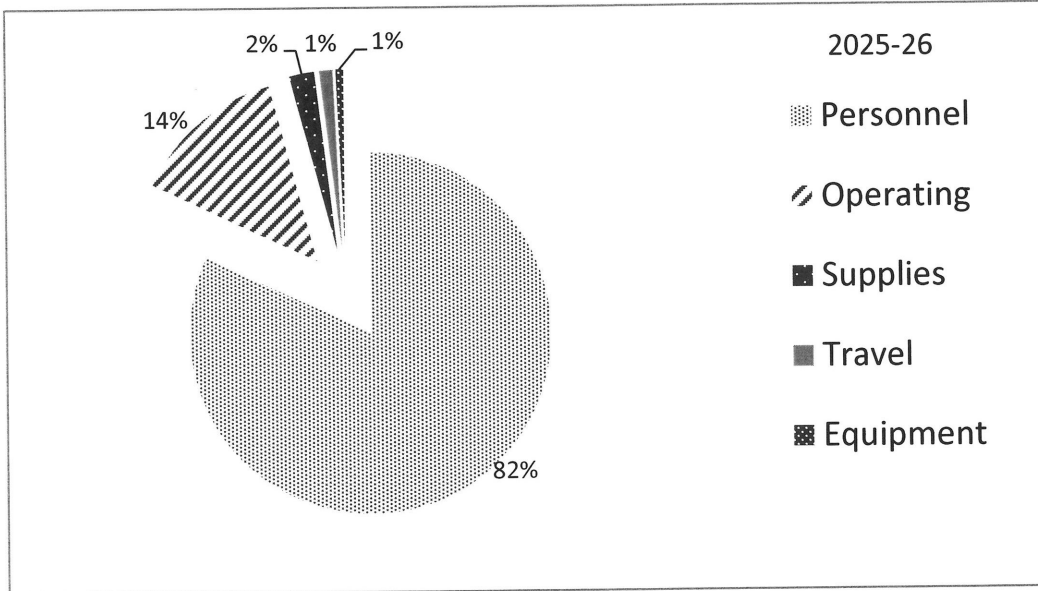
Fund	Budget	March	Projected Year-to-Date	Actual Year-to-Date	%
<b>General Operating</b>					
Revenues	\$74,618,909	\$ 6,469,595	\$ 55,217,993	\$ 55,606,501	74.5%
Expenditures	74,618,909	4,961,660	46,263,724	46,442,256	62.2%
<b>Totals</b>		<b>\$ 1,507,935</b>	<b>\$ 8,954,269</b>	<b>\$ 9,164,245</b>	
<b>Capital Improvement</b>					
Revenues	\$15,311,532	\$ 648,803		\$ 8,230,392	
Expenditures	15,311,532	2,229,855		15,552,206	
<b>Totals</b>		<b>\$ (1,581,052)</b>		<b>\$ (7,321,814)</b>	
<b>Accessibility</b>					
Revenues		\$ 332		\$ 558	
Expenditures		-		172,662	
<b>Totals</b>		<b>\$ 332</b>		<b>\$ (172,104)</b>	
<b>Auxiliary</b>					
Revenues		\$ 1,339,707		\$ 15,889,260	
Expenditures		2,248,457		22,888,322	
<b>Totals</b>		<b>\$ (908,750)</b>		<b>\$ (6,999,062)</b>	
<b>Restricted</b>					
Revenues		\$ 1,432,437		\$ 23,526,706	
Expenditures		613,089		20,902,285	
<b>Totals</b>		<b>\$ 819,348</b>		<b>\$ 2,624,421</b>	
<b>Revenue Bond</b>					
Revenues	\$2,569,911	\$ 3,256		\$ 2,361,032	
Expenditures	2,569,911	312,948		1,863,362	
<b>Totals</b>		<b>\$ (309,692)</b>		<b>\$ 497,670</b>	
<b>All Funds</b>					
Revenues		\$ 9,894,130		\$ 105,614,449	
Expenditures		10,366,009		107,821,093	
<b>Totals</b>		<b>\$ (471,879)</b>		<b>\$ (2,206,644)</b>	

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



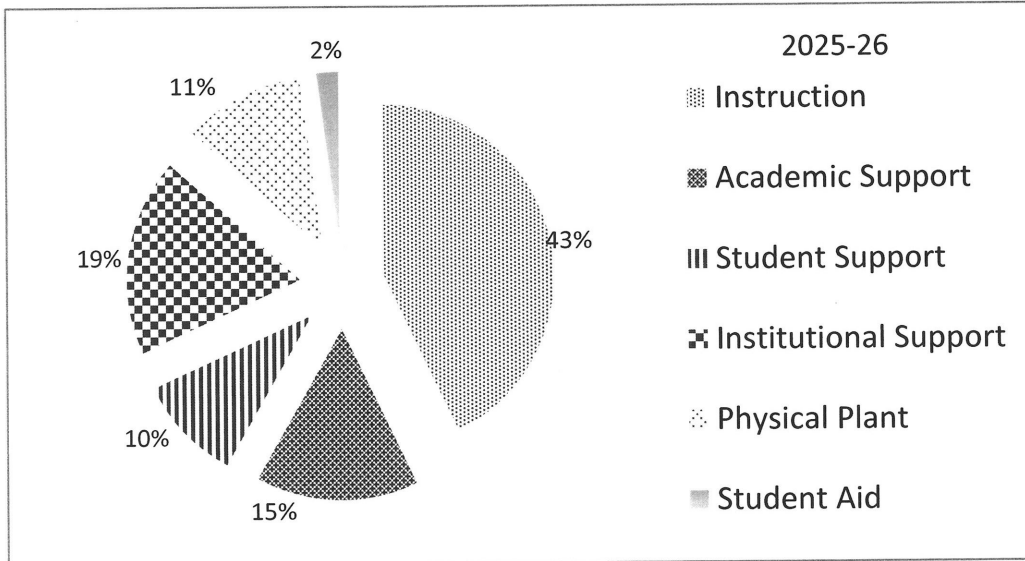
<b>General Operating Fund</b>	<b>Budget</b>	<b>March Actual</b>	<b>Year-to-Date</b>	<b>FY 25/26 %</b>	<b>FY 24/25 %</b>
State Aid	\$ 12,692,123	\$ 1,269,212	\$ 9,723,059	76.61%	77.00%
State CC Future Fund	50,866,769	5,086,677	35,606,739	70.00%	70.00%
Tuition	10,660,017	62,644	10,065,504	94.42%	88.62%
Property Taxes	-	6,951	28,301	0.00%	0.00%
Other	400,000	44,110	182,898	45.72%	44.57%
Subtotal	\$ 74,618,909	\$ 6,469,594	\$ 55,606,501	74.52%	78.95%
<b>Total Operating Revenue</b>	<b>\$ 74,618,909</b>	<b>\$ 6,469,594</b>	<b>\$ 55,606,501</b>	<b>74.52%</b>	<b>78.95%</b>

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



Type	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Personnel	\$ 38,081,023	68.54%	\$ 36,954,304	69.86%
Operating	6,456,322	40.88%	6,360,334	41.15%
Supplies	1,023,387	63.03%	1,150,116	68.90%
Travel	551,532	66.57%	486,095	59.48%
Equipment	329,992	40.61%	633,170	80.90%
<b>Totals</b>	<b>\$ 46,442,256</b>	<b>62.24%</b>	<b>\$ 45,584,019</b>	<b>63.65%</b>

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



Function	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Instructional	\$ 19,874,135	61.57%	\$ 19,929,118	62.34%
Academic Support	7,131,229	61.66%	7,327,680	65.58%
Student Support	4,601,217	72.58%	4,200,843	67.59%
Institutional Support	8,688,509	54.90%	8,437,351	58.40%
Physical Plant	5,179,509	71.54%	4,759,835	71.44%
Student Aid	967,657	70.70%	929,192	80.50%
<b>Totals</b>	<b>\$ 46,442,256</b>	<b>62.24%</b>	<b>\$ 45,584,019</b>	<b>63.65%</b>

**Central Community College  
Investments  
March 31, 2026**

Fund	Rate	Type	Amount	Maturity
<b>General</b>				
Five Points Bank	2.350%	MM	\$ 3,400,000.00	
<b>Total</b>			<b>\$ 3,400,000.00</b>	
<b>Auxiliary</b>				
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
<b>Total</b>			<b>\$ 2,226,621.44</b>	
<b>Capital Improvement</b>				
Five Points Bank	2.350%	MM	\$ 1,226,405.39	
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
<b>Total</b>			<b>\$ 2,439,173.32</b>	
<b>Revenue Bond</b>				
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
<b>TOTAL</b>			<b>\$ 2,058,501.40</b>	
<b>Accessility Fund</b>				
<b>TOTAL</b>			<b>\$0.00</b>	
<b>TOTAL INVESTMENTS</b>			<b>\$ 10,124,296.16</b>	

**Central Community College**  
**County Receipts as of March 31, 2026**

<b>County</b>	<b>Balance 7/1/25</b>	<b>2025-26 Levy Amount</b>	<b>Total Receivable</b>	<b>Collections March</b>	<b>Received Year-to-Date</b>	<b>% Received FY 25/26</b>	<b>% Received FY 24/25</b>
Adams	\$ 357,454	\$ 1,118,470	\$ 1,475,924	\$ 27,058	\$ 581,445	39.40%	61.93%
Boone	124,131	491,777	615,908	5,619	258,145	41.91%	56.27%
Buffalo	542,570	1,752,470	2,295,040	98,547	951,190	41.45%	64.36%
Butler	166,190	675,273	841,463	12,439	355,235	42.22%	61.64%
Clay	126,111	573,568	699,679	9,862	312,194	44.62%	66.50%
Colfax	163,999	542,618	706,617	11,382	267,001	37.79%	64.89%
Dawson	261,034	950,516	1,211,550	63,216	518,145	42.77%	64.46%
Franklin	68,172	244,012	312,184	4,473	147,510	47.25%	66.37%
Furnas	75,295	282,495	357,790	20,568	154,807	43.27%	60.93%
Gosper	58,764	257,297	316,061	4,170	138,669	43.87%	64.13%
Greeley	70,409	265,483	335,892	22,707	145,662	43.37%	56.95%
Hall	537,300	1,619,842	2,157,142	31,694	787,343	36.50%	62.78%
Hamilton	228,250	792,817	1,021,067	13,020	408,345	39.99%	61.84%
Harlan	79,002	295,014	374,016	8,155	170,365	45.55%	62.21%
Howard	104,301	358,248	462,549	5,431	186,170	40.25%	63.57%
Kearney	138,766	534,481	673,247	11,763	283,094	42.05%	61.80%
Merrick	148,427	476,603	625,030	35,324	255,716	40.91%	62.14%
Nance	75,373	276,268	351,641	20,450	144,500	41.09%	64.74%
Nuckolls	77,354	287,520	364,874	5,503	168,196	46.10%	59.77%
Phelps	156,702	635,535	792,237	50,086	346,451	43.73%	62.14%
Platte	535,037	1,566,727	2,101,764	116,701	828,520	39.42%	59.01%
Polk	131,656	504,142	635,798	7,250	263,701	41.48%	58.30%
Sherman	67,195	262,266	329,461	5,234	139,103	42.22%	62.82%
Valley	80,635	270,577	351,212	2,653	152,213	43.34%	62.39%
Webster	80,365	277,512	357,877	19,889	160,840	44.94%	64.62%
<b>Totals</b>	<b>\$ 4,454,492</b>	<b>\$ 15,311,533</b>	<b>\$ 19,766,025</b>	<b>\$ 613,194</b>	<b>\$ 8,124,560</b>	<b>41.10%</b>	<b>62.27%</b>