

Central Community College

Financial Report

For fiscal year 2025-26

November 30, 2025

Recommend the Board Acknowledges Receiving the Financial Report.

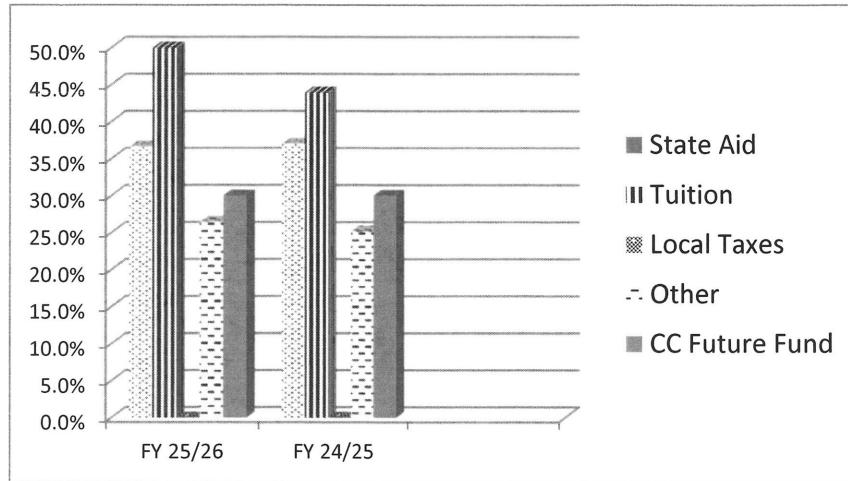
Central Community College
Combined Balance Sheet - All Funds
FY 2025-26

	November 30, 2025	November 30, 2024	Difference
Assets			
Cash and Cash Equivalents	\$ 28,091,982	\$ 34,488,893	\$ (6,396,911)
Investments	10,077,359	9,857,267	220,092
Accounts Receivable	15,025,543	16,864,931	(1,839,388)
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	\$ 182,527,366	\$ 187,856,073	\$ (5,328,707)
Liabilities and Fund Balance			
Accounts Payable	\$ 1,970,680	\$ 352,024	\$ 1,618,656
Accrued Expenses	1,824,766	1,693,032	131,734
Deposits	112,848	111,233	1,615
Deferred Revenue	-	4,039	(4,039)
Funds held for others	80,477	80,438	39
Revenue Bonds payable	-	-	-
Total Liabilities	\$ 3,988,771	\$ 2,240,766	\$ 1,748,005
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)	(6,961,133)	7,589,173	(14,550,306)
Total fund Balance	\$ 178,538,595	\$ 185,615,307	\$ (7,076,712)
Total Liabilities and fund Balance	\$ 182,527,366	\$ 187,856,073	\$ (5,328,707)

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

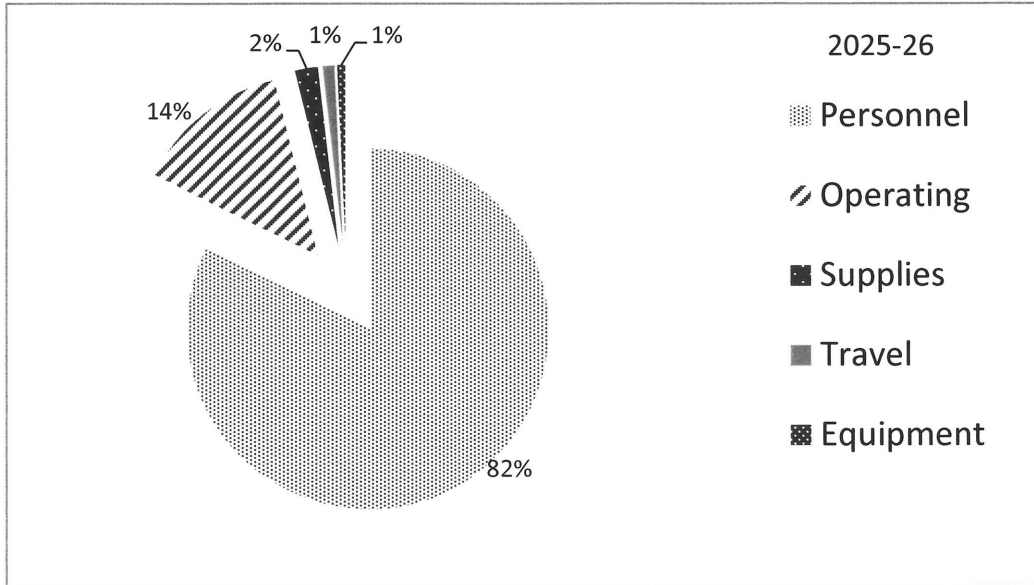
Fund	Budget	November	Projected Year-to-Date	Actual Year-to-Date	%
					Budget
General Operating					
Revenues	\$74,618,909	\$ 6,374,651	\$ 25,370,429	\$ 25,351,398	34.0%
Expenditures	74,618,909	4,989,071	26,116,618	25,802,761	34.6%
Totals		\$ 1,385,580	\$ (746,189)	\$ (451,363)	
Capital Improvement					
Revenues	\$15,311,532	\$ 136,383		\$ 4,134,694	
Expenditures	15,311,532	1,927,766		8,745,243	
Totals		\$ (1,791,383)		\$ (4,610,549)	
Accessibility					
Revenues		\$ 63		\$ 162	
Expenditures		-		158,462	
Totals		\$ 63		\$ (158,300)	
Auxiliary					
Revenues		\$ 1,259,543		\$ 8,907,064	
Expenditures		1,057,868		15,416,997	
Totals		\$ 201,675		\$ (6,509,933)	
Restricted					
Revenues		\$ 956,741		\$ 15,868,716	
Expenditures		691,589		11,297,442	
Totals		\$ 265,152		\$ 4,571,274	
Revenue Bond					
Revenues	\$2,569,911	\$ -		\$ 1,287,175	
Expenditures	2,569,911	72,183		1,089,437	
Totals		\$ (72,183)		\$ 197,738	
All Funds					
Revenues		\$ 8,727,381		\$ 55,549,209	
Expenditures		8,738,477		62,510,342	
Totals		\$ (11,096)		\$ (6,961,133)	

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



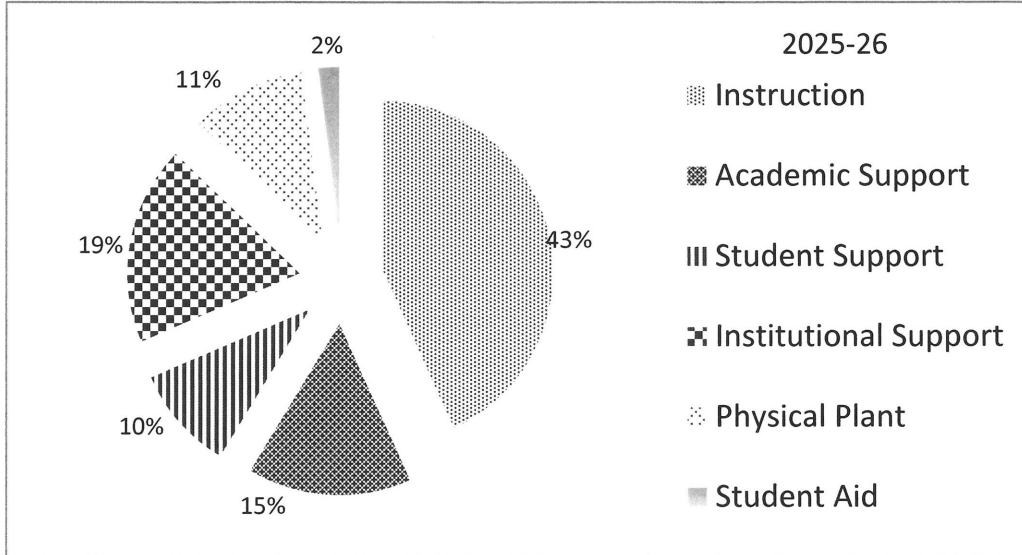
General Operating Fund	Budget	November Actual	Year-to-Date	FY 25/26 %	FY 24/25 %
State Aid	\$ 12,692,123	\$ 1,269,212	\$ 4,646,210	36.61%	37.00%
State CC Future Fund	50,866,769	5,086,677	15,260,031	30.00%	30.00%
Tuition	10,660,017	17,373	5,324,097	49.94%	43.89%
Property Taxes	-	3,429	15,323	0.00%	0.00%
Other	400,000	(2,040)	105,737	26.43%	25.14%
Subtotal	\$ 74,618,909	\$ 6,374,651	\$ 25,351,398	33.97%	37.60%
Total Operating Revenue	\$ 74,618,909	\$ 6,374,651	\$ 25,351,398	33.97%	37.60%

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



Type	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Personnel	\$ 21,264,577	38.27%	\$ 20,620,935	38.98%
Operating	3,554,667	22.51%	2,900,506	18.77%
Supplies	524,428	32.30%	760,307	45.55%
Travel	273,747	33.04%	300,426	36.76%
Equipment	185,342	22.81%	273,755	34.98%
Totals	\$ 25,802,761	34.58%	\$ 24,855,929	34.70%

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



Function	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Instructional	\$ 11,149,706	34.54%	\$ 10,569,719	33.06%
Academic Support	3,979,546	34.41%	4,117,176	36.85%
Student Support	2,541,317	40.09%	2,413,158	38.82%
Institutional Support	4,852,675	30.66%	4,675,593	32.36%
Physical Plant	2,770,856	38.27%	2,581,058	38.74%
Student Aid	508,661	37.16%	499,225	43.25%
Totals	\$ 25,802,761	34.58%	\$ 24,855,929	34.70%

**Central Community College
Investments
November 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	\$ 1,179,468.27	
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			\$ 2,392,236.20	
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	
Accessility Fund				
TOTAL			\$0.00	
TOTAL INVESTMENTS			\$ 10,077,359.04	

Central Community College
County Receipts as of November 30, 2025

County	Balance 7/1/25	2025-26 Levy Amount	Total Receivable	Collections November	Received Year-to-Date	% Received FY 25/26	% Received FY 24/25
Adams	\$ 357,454	\$ 1,118,470	\$ 1,475,924	\$ 7,039	\$ 322,728	21.87%	51.63%
Boone	124,131	491,777	615,908	2,213	108,923	17.68%	40.33%
Buffalo	542,570	1,752,470	2,295,040	8,492	521,686	22.73%	52.90%
Butler	166,190	675,273	841,463	3,545	159,459	18.95%	47.30%
Clay	126,111	573,568	699,679	6,679	127,877	18.28%	49.39%
Colfax	163,999	542,618	706,617	3,572	155,248	21.97%	55.78%
Dawson	261,034	950,516	1,211,550	6,000	255,514	21.09%	50.60%
Franklin	68,172	244,012	312,184	7,357	62,836	20.13%	47.86%
Furnas	75,295	282,495	357,790	3,272	63,508	17.75%	43.63%
Gosper	58,764	257,297	316,061	1,297	54,458	17.23%	45.43%
Greeley	70,409	265,483	335,892	1,126	61,741	18.38%	41.59%
Hall	537,300	1,619,842	2,157,142	22,350	513,382	23.80%	54.23%
Hamilton	228,250	792,817	1,021,067	6,016	219,373	21.48%	49.50%
Harlan	79,002	295,014	374,016	2,793	66,500	17.78%	42.15%
Howard	104,301	358,248	462,549	3,723	92,735	20.05%	49.71%
Kearney	138,766	534,481	673,247	2,778	125,110	18.58%	46.47%
Merrick	148,427	476,603	625,030	7,063	142,618	22.82%	50.61%
Nance	75,373	276,268	351,641	3,809	67,877	19.30%	51.12%
Nuckolls	77,354	287,520	364,874	2,145	65,771	18.03%	42.31%
Phelps	156,702	635,535	792,237	4,618	147,208	18.58%	45.44%
Platte	535,037	1,566,727	2,101,764	10,928	438,651	20.87%	47.22%
Polk	131,656	504,142	635,798	4,905	117,975	18.56%	43.70%
Sherman	67,195	262,266	329,461	2,421	60,084	18.24%	47.62%
Valley	80,635	270,577	351,212	967	73,921	21.05%	49.22%
Webster	80,365	277,512	357,877	4,133	67,879	18.97%	46.09%
Totals	\$ 4,454,492	\$ 15,311,533	\$ 19,766,025	\$ 129,241	\$ 4,093,062	20.71%	49.30%