

Central Community College

Financial Report

For fiscal year 2025-26

December 31, 2025

Recommend the Board Acknowledges Receiving the Financial Report.

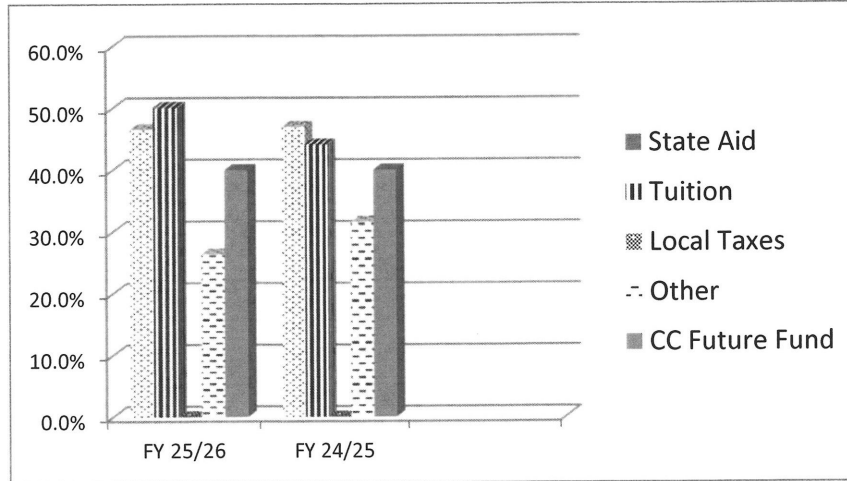
Central Community College
Combined Balance Sheet - All Funds
FY 2025-26

	December 31, 2025	December 31, 2024	Difference
Assets			
Cash and Cash Equivalents	\$ 28,931,005	\$ 35,062,932	\$ (6,131,927)
Investments	10,089,915	9,869,610	220,305
Accounts Receivable	13,701,473	16,733,609	(3,032,136)
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	\$ 182,054,875	\$ 188,311,133	\$ (6,256,258)
Liabilities and Fund Balance			
Accounts Payable	\$ 1,878,786	\$ 419,560	\$ 1,459,226
Accrued Expenses	2,076,511	1,693,032	383,479
Deposits	113,148	109,592	3,556
Deferred Revenue	-	4,039	(4,039)
Funds held for others	86,307	79,994	6,313
Revenue Bonds payable	-	-	-
Total Liabilities	\$ 4,154,752	\$ 2,306,217	\$ 1,848,535
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)	(7,599,605)	7,978,782	(15,578,387)
Total fund Balance	\$ 177,900,123	\$ 186,004,916	\$ (8,104,793)
Total Liabilities and fund Balance	\$ 182,054,875	\$ 188,311,133	\$ (6,256,258)

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

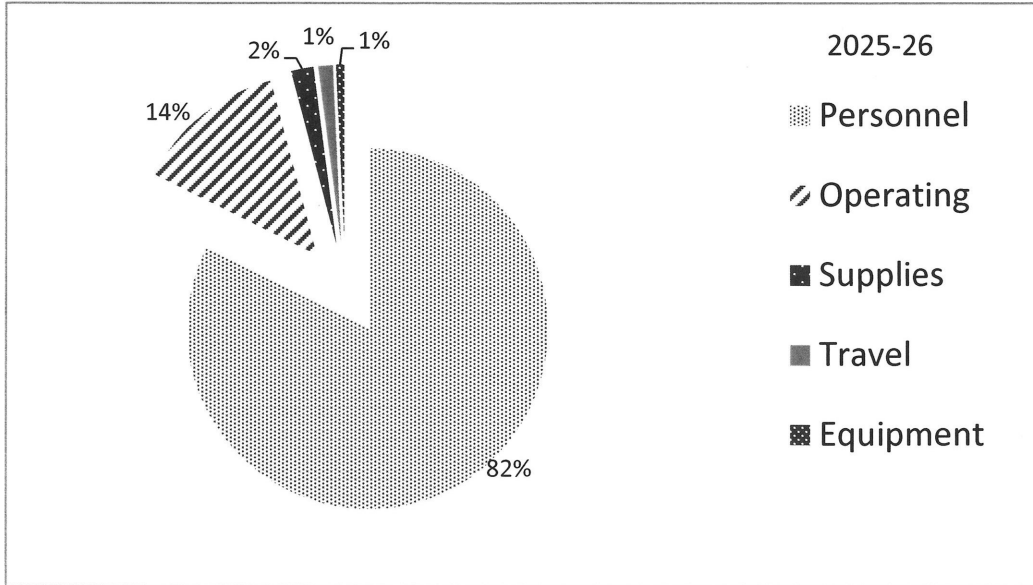
Fund	Budget	December	Projected Year-to-Date	Actual Year-to-Date	%
General Operating					
Revenues	\$74,618,909	\$ 6,376,517	\$ 31,713,036	\$ 31,727,916	42.5%
Expenditures	74,618,909	5,088,665	31,041,466	31,030,133	41.6%
Totals		\$ 1,287,852	\$ 671,570	\$ 697,783	
Capital Improvement					
Revenues	\$15,311,532	\$ 69,074		\$ 4,203,769	
Expenditures	15,311,532	1,108,781		9,858,935	
Totals		\$ (1,039,707)		\$ (5,655,166)	
Accessibility					
Revenues		\$ 31		\$ 193	
Expenditures		5,917		164,378	
Totals		\$ (5,886)		\$ (164,185)	
Auxiliary					
Revenues		\$ 1,287,759		\$ 10,204,542	
Expenditures		1,771,903		17,229,063	
Totals		\$ (484,144)		\$ (7,024,521)	
Restricted					
Revenues		\$ 998,015		\$ 16,863,416	
Expenditures		1,152,748		12,458,093	
Totals		\$ (154,733)		\$ 4,405,323	
Revenue Bond					
Revenues	\$2,569,911	\$ 3,344		\$ 1,290,518	
Expenditures	2,569,911	54,145		1,149,357	
Totals		\$ (50,801)		\$ 141,161	
All Funds					
Revenues		\$ 8,734,740		\$ 64,290,354	
Expenditures		9,182,159		71,889,959	
Totals		\$ (447,419)		\$ (7,599,605)	

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



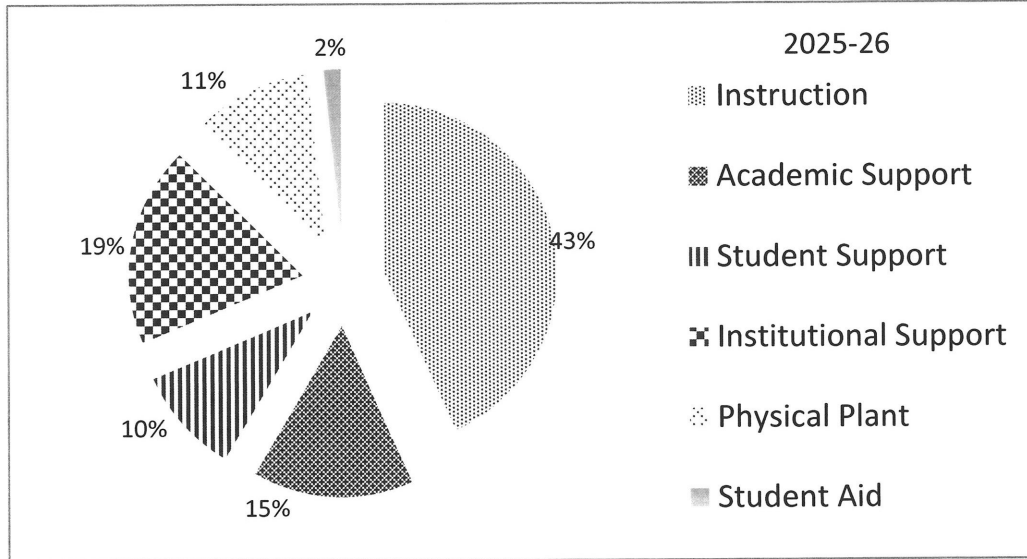
General Operating Fund	December			FY 25/26	FY 24/25
	Budget	Actual	Year-to-Date	%	%
State Aid	\$ 12,692,123	\$ 1,269,212	\$ 5,915,422	46.61%	47.00%
State CC Future Fund	50,866,769	5,086,677	20,346,708	40.00%	40.00%
Tuition	10,660,017	19,127	5,343,224	50.12%	44.07%
Property Taxes	-	1,880	17,203	0.00%	0.00%
Other	400,000	(379)	105,359	26.34%	31.56%
Subtotal	\$ 74,618,909	\$ 6,376,517	\$ 31,727,916	42.52%	46.25%
Total Operating Revenue	\$ 74,618,909	\$ 6,376,517	\$ 31,727,916	42.52%	46.25%

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



Type	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Personnel	\$ 25,570,247	46.02%	\$ 24,823,031	46.93%
Operating	4,194,332	26.56%	3,393,734	21.96%
Supplies	624,831	38.48%	820,227	49.13%
Travel	406,121	49.02%	335,666	41.08%
Equipment	234,602	28.87%	322,704	41.23%
Totals	\$ 31,030,133	41.58%	\$ 29,695,362	41.46%

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



Function	FY 25/26		FY 24/25	
	Year-to-Date Expenditures	% Budget	Year-to-Date Expenditures	% Budget
Instructional	\$ 13,413,713	41.55%	\$ 12,745,920	39.87%
Academic Support	4,760,193	41.16%	4,906,282	43.91%
Student Support	3,126,124	49.31%	2,857,015	45.97%
Institutional Support	5,835,792	36.88%	5,603,847	38.79%
Physical Plant	3,377,327	46.65%	3,065,955	46.01%
Student Aid	516,984	37.77%	516,343	44.73%
Totals	\$ 31,030,133	41.58%	\$ 29,695,362	41.46%

Central Community College
Investments
December 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	\$ 1,192,023.87	
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			\$ 2,404,791.80	
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	
Accessibility Fund				
TOTAL			\$0.00	
TOTAL INVESTMENTS			\$ 10,089,914.64	

Central Community College
County Receipts as of December 31, 2025

County	Balance 7/1/25	2025-26 Levy Amount	Total Receivable	Collections December	Received Year-to-Date	% Received FY 25/26	% Received FY 24/25
Adams	\$ 357,454	\$ 1,118,470	\$ 1,475,924	\$ 3,468	\$ 326,196	22.10%	51.99%
Boone	124,131	491,777	615,908	1,045	109,968	17.85%	40.70%
Buffalo	542,570	1,752,470	2,295,040	4,345	526,031	22.92%	53.47%
Butler	166,190	675,273	841,463	1,932	161,391	19.18%	48.12%
Clay	126,111	573,568	699,679	2,021	129,898	18.57%	50.09%
Colfax	163,999	542,618	706,617	1,355	156,603	22.16%	46.10%
Dawson	261,034	950,516	1,211,550	4,842	260,356	21.49%	51.11%
Franklin	68,172	244,012	312,184	1,387	64,223	20.57%	49.06%
Furnas	75,295	282,495	357,790	1,896	65,404	18.28%	43.87%
Gosper	58,764	257,297	316,061	784	55,242	17.48%	47.10%
Greeley	70,409	265,483	335,892	1,406	63,147	18.80%	42.10%
Hall	537,300	1,619,842	2,157,142	6,757	520,139	24.11%	54.95%
Hamilton	228,250	792,817	1,021,067	4,405	223,778	21.92%	50.03%
Harlan	79,002	295,014	374,016	970	67,470	18.04%	43.44%
Howard	104,301	358,248	462,549	2,413	95,148	20.57%	50.63%
Kearney	138,766	534,481	673,247	1,344	126,454	18.78%	47.09%
Merrick	148,427	476,603	625,030	1,756	144,374	23.10%	51.15%
Nance	75,373	276,268	351,641	2,001	69,878	19.87%	52.12%
Nuckolls	77,354	287,520	364,874	571	66,342	18.18%	42.78%
Phelps	156,702	635,535	792,237	2,863	150,071	18.94%	46.43%
Platte	535,037	1,566,727	2,101,764	3,717	442,368	21.05%	47.84%
Polk	131,656	504,142	635,798	1,089	119,064	18.73%	44.28%
Sherman	67,195	262,266	329,461	822	60,906	18.49%	48.26%
Valley	80,635	270,577	351,212	875	74,796	21.30%	49.53%
Webster	80,365	277,512	357,877	4,366	72,245	20.19%	47.84%
Totals	\$ 4,454,492	\$ 15,311,533	\$ 19,766,025	\$ 58,430	\$ 4,151,492	21.00%	49.95%