Board of Trustees of the Nebraska State Colleges

Meeting Date**: September 10, 2026**

Agenda Item: **5.9**

ITEMS FOR DISCUSSION AND ACTION:

Committee: **Chancellor Informational Items**

Information Only: **Year-End Financial Reports (FFA)**

The Year-End Financial Reports from each of the Colleges are provided to the Board for information as per Board Policy 6801. It should be noted that the report is showing cash retained within the State accounting system and does not include funds for the Auxiliary System held by the trustee, BOK Financial.

Informational Item.

ATTACHMENTS:

- CSC FY26 Year-End Financial Report
- PSC FY26 Year-End Financial Report
- WSC FY26 Year-End Financial Report

Chadron State College
FY26 Year-End Financial Report
For the Fiscal Year Ended June 30, 2026

	Held in State Bank Accounts					Local Accounts	
	General Operations	Grants and Contracts	Auxiliary Enterprises	Other Construction Funds	Trust Funds	Homestead Bank	Totals
STATEMENT OF POSITION							
ASSETS:							
Cash and Investments Held - DAS	$ 11,197,296	$ 124,602	$ 45,035	$ 183,396	$ 2,341,223	$ -	$ 13,891,552
Cash Held - Local Bank	-	-	-	-	-	39,750	39,750
Investments - Local Bank	-	-	-	-	-	-	-
TOTAL ASSETS	$ 11,197,296	$ 124,602	$ 45,035	$ 183,396	$ 2,341,223	$ 39,750	$ 13,931,302
LIABILITIES & FUND BALANCES:							
Encumbrances	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Revenue	-	-	-	-	-	-	-
Unencumbered Cash Fund Balance	11,197,296	124,602	45,035	183,396	2,341,223	39,750	13,931,302
TOTAL LIABILITIES AND FUND BALANCES	$ 11,197,296	$ 124,602	$ 45,035	$ 183,396	$ 2,341,223	$ 39,750	$ 13,931,302
STATEMENT OF REVENUE AND EXPENDITURES							
REVENUE:							
Tuition & Fees	$ 12,611,504	$ -	$ -	$ -	$ 641,038	$ -	$ 13,252,542
Deferred Revenue	-	-	-	-	-	-	-
State Appropriation	25,058,910	-	-	-	-	-	25,058,910
Grants & Contracts	-	12,077,053	-	-	-	-	12,077,053
Auxiliary Revenue	-	-	4,159,428	-	-	-	4,159,428
Other Transfers	-	-	-	5,290	-	-	5,290
Local Accounts	-	-	-	-	-	1,914,958	1,914,958
TOTAL REVENUE	$ 37,670,414	$ 12,077,053	$ 4,159,428	$ 5,290	$ 641,038	$ 1,914,958	$ 56,468,181
EXPENDITURES:							
State Treasurer Accounts	$ 36,529,274	$ 12,037,487	$ 5,189,863	$ 638	$ 896,435	$ -	$ 54,653,697
Local Banks	-	-	-	-	-	1,914,994	1,914,994
TOTAL EXPENDITURES	$ 36,529,274	$ 12,037,487	$ 5,189,863	$ 638	$ 896,435	$ 1,914,994	$ 56,568,691
NET INCREASE (DECREASE) IN FUND BALANCES:	$ 1,141,140	$ 39,566	$ (1,030,435)	$ 4,652	$ (255,397)	$ (36)	$ (100,510)
FUND BALANCE June 30, 2025	$ 10,056,156	$ 85,036	$ 1,075,470	$ 178,744	$ 2,596,620	$ 39,786	$ 14,031,812
FUND BALANCE June 30, 2026	$ 11,197,296	$ 124,602	$ 45,035	$ 183396	$ 2,341,223	$ 39,750	$ 13,931,302
Appropriated amount for Fiscal Year	25,058,910	16,005,060					
Appropriations Spent To Date	25,058,910	12,037,487					
Undisbursed Appropriations	$ -	$ 3,967,573					
Percentage Remaining	0.00%	24.79%					

Peru State College
FY26 Year-End Financial Report
For the Fiscal Year Ended June 30, 2026

	Held in State Bank Accounts					Bank Name	
	General Operations	Grants and Contracts	Auxiliary Enterprises	Other Construction Funds	Trust Funds	Bank of Peru	Totals
STATEMENT OF POSITION							
ASSETS:							
Cash and Investments Held - DAS	$ 1,289,947	$ 70,381	$ 408,997	$ 7,263	$ 1,097,588	$ -	$ 2,874,176
Cash Held - Local Bank	-	-	-	-	-	28,586	28,586
Investments - Local Bank	-	-	-	-	-	-	-
TOTAL ASSETS	$ 1,289,947	$ 70,381	$ 408,997	$ 7,263	$ 1,097,588	$ 28,586	$ 2,902,762
LIABILITIES & FUND BALANCES:							
Encumbrances	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Revenue	-	-	-	-	-	-	-
Unencumbered Cash Fund Balance	1,289,947	70,381	408,997	7,263	1,097,588	28,586	2,902,762
TOTAL LIABILITIES AND FUND BALANCES	$ 1,289,947	$ 70,381	$ 408,997	$ 7,263	$ 1,097,588	$ 28,586	$ 2,902,762
STATEMENT OF REVENUE AND EXPENDITURES							
REVENUE:							
Tuition & Fees	$ 5,910,504	$ -	$ -	$ -	$ 2,778,062	$ -	$ 8,688,566
Deferred Revenue	-	-	-	-	-	-	-
State Appropriation	14,451,838	-	-	-	-	-	14,451,838
Grants & Contracts	-	7,308,906	-	-	-	-	7,308,906
Auxiliary Revenue	-	-	3,173,786	-	-	-	3,173,786
Other Transfers	-	-	-	209	-	-	209
Local Accounts	-	-	-	-	-	91,833	91,833
TOTAL REVENUE	$ 20,362,342	$ 7,308,906	$ 3,173,786	$ 209	$ 2,778,062	$ 91,833	$ 33,715,138
EXPENDITURES:							
State Treasurer Accounts	$ 21,289,859	$ 7,306,878	$ 3,934,723	$ -	$ 3,493,348	$ -	$ 36,024,808
Local Banks	-	-	-	-	-	89,382	89,382
TOTAL EXPENDITURES	$ 21,289,859	$ 7,306,878	$ 3,934,723	$ -	$ 3,493,348	$ 89,382	$ 36,114,190
NET INCREASE (DECREASE) IN FUND BALANCES:	$ (927,517)	$ 2,028	$ (760,937)	$ 209	$ (715,286)	$ 2,451	$ (2,399,052)
FUND BALANCE June 30, 2025	$ 2,217,464	$ 68,353	$ 1,169,934	$ 7,054	$ 1,812,874	$ 26,135	$ 5,301,814
FUND BALANCE June 30, 2026	$ 1,289,947	$ 70,381	$ 408,997	$ 7,263	$ 1,097,588	$ 28,586	$ 2,902,762
Appropriated amount for Fiscal Year	14,461,442	12,820,807					
Appropriations Spent To Date	14,451,838	7,306,878					
Undisbursed Appropriations	$ 9,604	$ 5,513,929					
Percentage Remaining	0.07%	43.01%					

Wayne State College
FY26 Year-End Financial Report
For the Fiscal Year Ended June 30, 2026

	Held in State Bank Accounts					Local Accounts	
	General Operations	Grants and Contracts	Auxiliary Enterprises	Other Construction Funds	Trust Funds	Elkhorn Valley Bank & Trust	Totals
STATEMENT OF POSITION							
ASSETS:							
Cash and Investments Held - DAS	$ 14,464,368	$ 5,911	$ 3,301,202	$ 1,255,744	$ 522,054	$ -	$ 19,549,279
Cash Held - Local Bank	-	-	-	-	-	33	33
Investments - Local Bank	-	-	-	-	-	47,012	47,012
TOTAL ASSETS	$ 14,464,368	$ 5,911	$ 3,301,202	$ 1,255,744	$ 522,054	$ 47,045	$ 19,596,324
LIABILITIES & FUND BALANCES:							
Encumbrances	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Revenue	-	-	-	-	-	-	-
Unencumbered Cash Fund Balance	14,464,368	5,911	3,301,202	1,255,744	522,054	47,045	19,596,324
TOTAL LIABILITIES AND FUND BALANCES	$ 14,464,368	$ 5,911	$ 3,301,202	$ 1,255,744	$ 522,054	$ 47,045	$ 19,596,324
STATEMENT OF REVENUE AND EXPENDITURES							
REVENUE:							
Tuition & Fees	$ 23,923,941	$ -	$ -	$ -	$ 10,093,369	$ -	$ 34,017,310
Deferred Revenue	-	-	-	-	-	-	-
State Appropriation	32,463,375	-	-	-	-	-	32,463,375
Grants & Contracts	-	17,850,552	-	-	-	-	17,850,552
Auxiliary Revenue	-	-	13,691,216	-	-	-	13,691,216
Other Transfers	(3,814,945)	-	-	3,010,000	151,943	-	(653,002)
Local Accounts	-	-	-	-	-	185,197	185,197
TOTAL REVENUE	$ 52,572,371	$ 17,850,552	$ 13,691,216	$ 3,010,000	$ 10,245,312	$ 185,197	$ 97,554,648
EXPENDITURES:							
State Treasurer Accounts	$ 53,366,282	$ 17,870,569	$ 12,230,696	$ 2,001,263	$ 9,968,377	$ -	$ 95,437,187
Local Banks	-	-	-	-	-	183,231	183,231
TOTAL EXPENDITURES	$ 53,366,282	$ 17,870,569	$ 12,230,696	$ 2,001,263	$ 9,968,377	$ 183,231	$ 95,620,418
NET INCREASE (DECREASE) IN FUND BALANCES:	$ (793,911)	$ (20,017)	$ 1,460,520	$ 1,008,737	$ 276,935	$ 1,966	$ 1,934,230
FUND BALANCE June 30, 2025	$ 15,258,279	$ 25,928	$ 1,840,682	$ 247,007	$ 245,119	$ 45,079	$ 17,662,094
FUND BALANCE June 30, 2026	$ 14,464,368	$ 5,911	$ 3,301,202	$ 1,255,744	$ 522,054	$ 47,045	$ 19,596,324
Appropriated amount for Fiscal Year	32,463,375	23,307,119					
Appropriations Spent To Date	32,463,375	17,870,569					
Undisbursed Appropriations	$ -	$ 5,436,550					
Percentage Remaining	0.00%	23.33%					