

Topic:	Monthly Financial Report -- All Funds
Date:	February 18, 2026
Presenter	Christy Owen, Dean of Business Services
Division/Department:	College Services/Business Services
<b>Recommendation:</b>	<b>Acceptance of Monthly Financial Report- All Funds</b>

**ALL FUNDS**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
as of December 31, 2025

	Fund Balance at Start of Year	Revenue and Other Sources	Expenditures and Other Uses	Net Revenue (Expenditures)	Fund Balance at Report Date
General	\$ 9,312,433	\$ 52,411,557	\$ 34,441,031	\$ 17,970,526	\$ 27,282,959
Fee	1,038,837	1,874,829	1,293,136	581,693	1,620,530
Innovation Fund	843,101	75,000	75,869	(869)	842,232
Debt Service	5,712,554	14,693,813	5,940,402	8,753,411	14,465,965
2024 Capital Projects (Bond)	124,446,216	2,779,249	3,508,552	(729,303)	123,716,913
Staff Computer Replacement	51,108	50,000	84,887	(34,887)	16,221
Equipment Replacement	1,172,338	100,245	142,783	(42,538)	1,129,800
Capital Projects	1,779,586	165,444	132,782	32,662	1,812,248
Student Technology	113,333	640,636	362,564	278,072	391,405
Internal Service	160,511	44,490	118,923	(74,433)	86,078
Bookstore	272,887	115,011	20,921	94,090	366,977
Customized Training	15,451	192,116	233,862	(41,746)	(26,295)
Environmental Learning Center		29,869	83,556	(53,687)	(53,687)
Intramurals and Athletics	171,941	355,740	248,311	107,429	279,370
Associated Student Government	162,783	96,184	76,668	19,516	182,299
Computer Lab	72,085	45,921	17,654	28,267	100,352
Retirement	630,839	375,000	358,207	16,793	647,632
Student Financial Aid	519,146	9,409,662	7,868,974	1,540,688	2,059,834
Grants and Contracts	2,361,120	2,241,524	2,584,385	(342,861)	2,018,259
WIA		586,939	586,939	-	-
Insurance Reserve	231,655	112,275	44,690	67,585	299,240
PERS Reserve	3,001,071	-	-	-	3,001,071
Technology Infrastructure and	1,575,938	-	-	-	1,575,938
All Funds	<b>\$ 153,644,932</b>	<b>\$86,395,504</b>	<b>\$58,225,096</b>	<b>\$28,170,408</b>	<b>\$181,815,340</b>

**NOTES****Student Financial Aid, Grants and Contracts, and WIOA:**

Expenditures for these funds normally occur prior to billing or drawdown of funds. Revenue for reimbursements from grantors are normally billed and recorded in the month subsequent to when the expenditures were incurred, causing a negative fund balance at month end. Final billings and draws at year end will offset any expenditures for the year.

Fund Balance amounts as of October 2025 reflect final audited balances for FY 2024-25.