

CONSENT AGENDA

**AGENDA ITEM V-2a
R25/26-24b**

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

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 Captial 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 | <u>\$ 153,644,932</u> | <u>\$86,395,504</u> | <u>\$58,225,096</u> | <u>\$28,170,408</u> | <u>\$181,815,340</u> |

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.