

CONSENT AGENDA

AGENDA ITEM V-2a

R26/27-12c

Topic:	Monthly Financial Report -- All Funds
Date:	October 14, 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 July 31, 2026

	Fund Balance at Start of Year	Revenue and Other Sources	Expenditures and Other Uses	Net Revenue (Expenditures)	Fund Balance at Report Date
General		\$ 7,752,088	\$ 5,020,452	\$ 2,731,636	\$ 2,731,636
Fee		549,499	127,330	422,169	422,169
Innovation Fund			799	(799)	(799)
Debt Service		72,759		72,759	72,759
2024 Captial Projects (Bond)		269,251	(316,257)	585,508	585,508
Student Technology		358,507	129,907	228,600	228,600
Internal Service		8,249	20,231	(11,982)	(11,982)
Bookstore		40,457	21,262	19,195	19,195
Customized Training		154	46,546	(46,392)	(46,392)
Environmental Learning Center		1,914	6,001	(4,087)	(4,087)
Intramurals and Athletics		138,174	1,420	136,754	136,754
Associated Student Government		30,440	5,167	25,273	25,273
Computer Lab		19,777	2,714	17,063	17,063
Retirement			69,359	(69,359)	(69,359)
Student Financial Aid		197,081	1,313,544	(1,116,463)	(1,116,463)
Grants and Contracts		33,811	371,096	(337,285)	(337,285)
WIA		63,861	63,861	-	-
All Funds	<u>\$ -</u>	<u>\$9,536,022</u>	<u>\$6,883,432</u>	<u>\$2,652,590</u>	<u>\$2,652,590</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 will not be complete until the Annual Comprehensive Financial Report (ACFR) is complete in late October 2026