CONSENT AGENDA **AGENDA ITEM V-2a**
R26/27-15b

Topic:	Monthly Financial Report -- All funds
Date:	November 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 September 30, 2026

	Fund Balance at Start of Year	Revenue and Other Sources	Expenditures and Other Uses	Net Revenue (Expenditures)	Fund Balance at Report Date
General	$ 6,965,873	$ 16,748,470	$ 15,788,379	$ 960,091	$ 7,925,964
Fee	2,166,123	918,289	342,652	575,637	2,741,760
Innovation Fund	737,204	-	5,555	(5,555)	731,649
Debt Service	4,457,947	2,354,034	-	2,354,034	6,811,981
2024 Captial Projects (Bond)	110,344,226	756,495	6,671,317	(5,914,822)	104,429,404
Staff Computer Replacement	32,753		6,095	(6,095)	26,658
Equipment Replacement	849,756	-	-	-	849,756
Capital Projects	1,829,482		48,920	(48,920)	1,780,562
Student Technology	213,093	450,812	250,729	200,083	413,176
Internal Service	203,040	44,452	57,767	(13,315)	189,725
Bookstore	337,261	76,414	26,329	50,085	387,346
Customized Training	140,035	154,328	140,821	13,507	153,542
Environmental Learning Center	-	13,464	20,633	(7,169)	(7,169)
Intramurals and Athletics	229,749	182,200	88,207	93,993	323,742
Associated Student Government	130,281	45,180	11,292	33,888	164,169
Computer Lab	84,586	24,881	4,803	20,078	104,664
Retirement	602,402	-	201,464	(201,464)	400,938
Student Financial Aid	545,521	3,568,715	1,315,133	(567,200)	(21,679)
Grants and Contracts	2,662,744	747,933	1,000,126	(711,147)	1,951,597
WIA	-	288,979	288,979	(288,979)	(288,979)
Insurance Reserve	243,264	-	536	(536)	242,728
PERS Reserve	3,001,071	-	-	-	3,001,071
Technology Infrastructure and Soft	3,067,784	-	91,550	(91,550)	2,976,234
All Funds	$ -	$26,374,646	$26,361,287	($3,555,356)	$135,288,839

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 reflect the preliminary Annual Comprehensive Financial Report (ACFR) amounts. The ACFR is complete in late October and all source reports in Colleague will refresh in November to reflect audited values