

CONSENT AGENDA

AGENDA ITEM VII-2a
R25/26-21c

Topic:	Monthly Financial Report -- All Funds
Date:	December 17, 2025
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 October 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	\$ 22,064,828	\$ 22,680,134	\$ (615,306)	\$ 8,697,127
Fee	1,038,837	1,107,120	630,531	476,589	1,515,426
Innovation Fund	843,101	75,000	75,869	(869)	842,232
Debt Service	5,712,554	4,377,457		4,377,457	10,090,011
2024 Captial Projects (Bond)	124,446,216	1,787,378	2,257,128	(469,750)	123,976,467
Staff Computer Replacement	51,108	50,000	36,626	13,374	64,481
Equipment Replacement	1,172,338	89,895	130,199	(40,304)	1,132,034
Capital Projects	1,779,586	165,444	38,027	127,417	1,907,003
Student Technology	113,333	367,173	253,301	113,872	227,205
Internal Service	160,511	23,657	84,564	(60,907)	99,605
Bookstore	272,887	(13,904)	11,886	(25,790)	247,098
Customized Training	15,451	50,065	139,742	(89,677)	(74,227)
Environmental Learning Center		11,672	51,369	(39,697)	(39,697)
Intramurals and Athletics	171,941	187,091	149,379	37,712	209,653
Associated Student Government	162,783	54,569	53,356	1,213	163,995
Computer Lab	72,085	26,324	8,519	17,805	89,891
Retirement	630,839	375,000	241,748	133,252	764,092
Student Financial Aid	519,146	3,239,797	7,506,423	(4,266,626)	(3,747,480)
Grants and Contracts	2,361,120	1,257,770	1,726,297	(468,527)	1,892,593
WIA		386,741	393,007	(6,266)	(6,266)
Insurance Reserve	231,655	112,275		112,275	343,930
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>\$35,795,354</u>	<u>\$36,468,105</u>	<u>(\$672,751)</u>	<u>\$152,972,181</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.