

CONSENT AGENDA

AGENDA ITEM V-2a

R25/26-10c

Topic:	Monthly Financial Report -- All funds
Date:	October 15, 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 July 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		\$ 7,241,253	\$ 6,307,175	\$ 934,078	\$ 934,078
Fee		702,957	85,559	617,397	617,397
Innovation Fund			50,339	(50,339)	(50,339)
Debt Service		67,434		67,434	67,434
2024 Captial Projects (Bond)		39,139	332,289	(293,150)	(293,150)
Staff Computer Replacement			526	(526)	(526)
Equipment Replacement			37,048	(37,048)	(37,048)
Capital Projects		8,561	1,926	6,634	6,634
Student Technology		300,277	54,259	246,018	246,018
Internal Service			19,557	(19,557)	(19,557)
Bookstore		63,724	17,484	46,240	46,240
Customized Training		23,200	29,538	(6,338)	(6,338)
Environmental Learning Center		7,763	11,252	(3,489)	(3,489)
Intramurals and Athletics		139,969	10,236	129,733	129,733
Associated Student Government		35,604	8,255	27,349	27,349
Computer Lab		21,570	1,309	20,261	20,261
Retirement			63,594	(63,594)	(63,594)
Student Financial Aid		236,734	1,446,998	(1,210,264)	(1,210,264)
Grants and Contracts		278,414	356,062	(77,648)	(77,648)
WIA		83,039	93,036	(9,998)	(9,998)
Insurance Reserve		-	-	-	-
PERS Reserve		-	-	-	-
Technology Infrastructure and		-	-	-	-
All Funds	<u>\$ 33,214,925</u>	<u>\$9,249,637</u>	<u>\$8,926,444</u>	<u>\$323,194</u>	<u>\$323,194</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 2025