

CONSENT AGENDA

**AGENDA ITEM VII-2a
R24/25-30f**

Topic:	Monthly Financial Report -- All Funds
Date:	June 25, 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 April 30, 2025

	Fund Balance at Start of Year	Revenue and Other Sources	Expenditures and Other Uses	Net Revenue (Expenditures)	Fund Balance at Report Date
General	\$ 13,590,920	\$ 63,481,288	\$ 59,851,078	\$ 3,630,210	\$ 17,221,129
Fee	834,799	3,256,295	2,754,642	501,653	1,336,452
Innovation Fund	767,294	150,000	65,168	84,832	852,126
Debt Service	4,683,314	17,742,649	1,349,750	16,392,900	21,076,214
2024 Capital Projects (Bond)		30,995	3,827,608	(3,796,613)	(3,796,613)
Staff Computer Replacement	151,907	100,000	112,089	(12,089)	139,817
Equipment Replacement	1,421,483	191,940	322,253	(130,313)	1,291,171
Capital Projects	2,200,344	486,107	964,229	(478,122)	1,722,223
Student Technology	81,990	848,918	652,785	196,133	278,122
Internal Service	231,293	145,124	333,101	(187,978)	43,315
Bookstore	400,447	50,382	95,788	(45,406)	355,042
Customized Training	12,995	248,990	243,484	5,507	18,501
Environmental Learning Center		75,860	193,740	(117,880)	(117,880)
Intramurals and Athletics	125,946	499,508	400,015	99,494	225,439
Associated Student Government	205,688	130,069	168,173	(38,104)	167,584
Computer Lab	51,067	61,062	30,742	30,320	81,388
Retirement	656,481	750,000	642,543	107,457	763,938
Student Financial Aid	481,496	16,045,777	20,821,592	(4,775,815)	(4,294,319)
Grants and Contracts	2,494,715	4,234,806	5,043,953	(809,146)	1,685,569
WIA		910,617	910,617	-	-
Insurance Reserve	142,521	100,000	9,588	90,412	232,933
PERS Reserve	3,001,071			-	3,001,071
Technology Infrastructure and	1,679,154		37,216	(37,216)	1,641,938
All Funds	<u>\$ 33,214,925</u>	<u>\$109,540,389</u>	<u>\$98,830,154</u>	<u>\$10,710,235</u>	<u>\$43,925,160</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 stated in this report reflect the FY 2023-24 ACFR balances.