

**CONSENT AGENDA**

**AGENDA ITEM V-2a  
R24/25-16b**

Topic:	Monthly Financial Report -- All Funds
Date:	January 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**  
2024-25 November 30, 2024

	<b>Fund Balance at Start of Year</b>	<b>Revenue and Other Sources</b>	<b>Expenditures and Other Uses</b>	<b>Net Revenue (Expenditures)</b>	<b>Fund Balance at Report Date</b>
General	\$ 13,590,920	\$ 46,828,872	\$ 29,254,515	\$ 17,574,357	\$ 31,165,277
Fee	834,799	1,569,740	1,110,973	458,767	1,293,565
Innovation Fund	767,294	-	41,259	(41,259)	726,035
Debt Service	4,683,314	12,361,333	-	12,361,333	17,044,647
Capital Projects (Bond)	-	-	-	-	-
Staff Computer Replacement	151,907	-	88,991	(88,991)	62,916
Equipment Replacement	1,421,483	15,940	176,784	(160,844)	1,260,640
Capital Projects	2,200,344	92,914	799,413	(706,500)	1,493,845
Student Technology	81,990	594,830	390,110	204,720	286,710
Internal Service	231,293	23,944	225,049	(201,105)	30,188
Bookstore	400,447	24,943	72,853	(47,910)	352,538
Customized Training	12,995	138,798	84,944	53,854	66,848
Environmental Learning Center	-	16,630	80,421	(63,790)	(63,790)
Intramurals and Athletics	125,946	255,582	162,085	93,498	219,444
Associated Student Government	205,688	58,402	53,885	4,517	210,205
Computer Lab	51,067	32,992	12,074	20,917	71,985
Retirement	656,481	-	312,857	(312,857)	343,624
Student Financial Aid	481,496	3,338,956	7,882,812	(4,543,856)	(4,062,360)
Grants and Contracts	2,494,715	1,666,567	2,613,605	(947,039)	1,547,677
WIA	142,521	442,130	442,106	25	142,546
Insurance Reserve	-	-	5,000	(5,000)	(5,000)
PERS Reserve	3,001,071	-	-	-	3,001,071
Technology Infrastructure	1,679,154	-	9,094	(9,094)	1,670,060
<b>Total</b>	<b>\$ 33,214,925</b>	<b>\$67,462,573</b>	<b>\$43,818,830</b>	<b>\$23,643,743</b>	<b>\$56,858,668</b>

**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.