

Topic:	Monthly Financial Report -- All Funds
Date:	May 20, 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 March 31, 2026

	<u>Fund Balance at Start of Year</u>	<u>Revenue and Other Sources</u>	<u>Expenditures and Other Uses</u>	<u>Net Revenue (Expenditures)</u>	<u>Fund Balance at Report Date</u>
General	\$ 9,312,433	\$ 66,414,239	\$ 54,100,800	\$ 12,313,439	\$ 21,625,872
Fee	1,038,837	2,758,158	2,140,728	617,430	1,656,267
Innovation Fund	843,101	112,500	75,869	36,631	879,732
Debt Service	5,712,554	17,513,953	5,940,402	11,573,551	17,286,105
2024 Captial Projects (Bond)	124,446,216	3,588,247	11,065,423	(7,477,176)	116,969,040
Staff Computer Replacement	51,108	75,000	91,612	(16,612)	34,496
Equipment Replacement	1,172,338	151,945	360,787	(208,842)	963,496
Capital Projects	1,779,586	240,444	213,238	27,206	1,806,792
Student Technology	113,333	924,324	553,054	371,270	484,603
Internal Service	160,511	147,540	182,420	(34,880)	125,631
Bookstore	272,887	184,131	84,524	99,607	372,494
Customized Training	15,451	366,443	390,487	(24,044)	(8,593)
Environmental Learning Center		76,983	119,302	(42,319)	(42,319)
Intramurals and Athletics	171,941	477,929	345,862	132,067	304,008
Associated Student Government	162,783	182,090	181,979	111	162,894
Computer Lab	72,085	61,555	32,512	29,043	101,128
Retirement	630,839	562,500	586,752	(24,252)	606,587
Student Financial Aid	519,146	10,689,677	14,430,855	(3,741,178)	(3,222,032)
Grants and Contracts	2,361,120	3,220,982	4,132,892	(911,910)	1,449,210
WIA		978,790	978,933	(143)	(143)
Insurance Reserve	231,655	149,775	115,982	33,793	265,448
PERS Reserve	3,001,071	-		-	3,001,071
Technology Infrastructure and	1,575,938	-	54	(54)	1,575,884
All Funds	<u>\$ 153,644,933</u>	<u>\$ 108,877,205</u>	<u>\$ 96,124,467</u>	<u>\$ 12,752,738</u>	<u>\$ 166,397,671</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.