

CONSENT AGENDA

AGENDA ITEM V-2a

R25/26-8e

Topic:	Monthly Financial Report -- All Funds
Date:	September 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 June 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	\$ 70,851,214	\$ 75,070,045	\$ (4,218,830)	\$ 9,372,089
Fee	834,799	\$ 3,722,079	\$ 3,518,041	204,038	1,038,837
Innovation Fund	767,294	\$ 150,000	\$ 74,193	75,807	843,101
Debt Service	4,683,314	\$ 18,617,154	\$ 17,480,772	1,136,382	5,819,696
2024 Capital Projects (Bond)		\$ 149,196,633	\$ 24,370,664	124,825,969	124,825,969
Staff Computer Replacement	151,907	\$ 100,000	\$ 200,799	(100,799)	51,108
Equipment Replacement	1,421,483	\$ 200,940	\$ 450,085	(249,145)	1,172,338
Capital Projects	2,200,344	\$ 560,050	\$ 980,808	(420,759)	1,779,586
Student Technology	81,990	\$ 852,785	\$ 821,441	31,343	113,333
Internal Service	231,293	\$ 247,161	\$ 317,943	(70,782)	160,511
Bookstore	400,447	\$ 25,512	\$ 153,072	(127,560)	272,887
Customized Training	12,995	\$ 387,781	\$ 385,325	2,456	15,451
Environmental Learning Center		\$ 228,607	\$ 228,607	-	-
Intramurals and Athletics	125,946	\$ 518,287	\$ 472,292	45,995	171,941
Associated Student Government	205,688	\$ 202,945	\$ 245,850	(42,905)	162,783
Computer Lab	51,067	\$ 61,288	\$ 40,270	21,018	72,085
Retirement	656,481	\$ 750,000	\$ 775,642	(25,642)	630,839
Student Financial Aid	481,496	\$ 21,243,490	\$ 21,205,840	37,650	519,146
Grants and Contracts	2,494,715	\$ 5,910,963	\$ 6,044,558	(133,596)	2,361,120
WIA		\$ 1,172,018	\$ 1,172,018	-	-
Insurance Reserve	142,521	\$ 100,000	\$ 10,866	89,134	231,655
PERS Reserve	3,001,071			-	3,001,071
Technology Infrastructure and	1,679,154		\$ 103,216	(103,216)	1,575,938
All Funds	<u>\$ 33,214,925</u>	<u>\$275,098,908</u>	<u>\$154,122,350</u>	<u>\$120,976,558</u>	<u>\$154,191,483</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.