

CONSENT AGENDA

**AGENDA ITEM V-2a
R24/25-21d**

Topic:	Monthly Financial Report -- All Funds
Date:	April 16, 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 February 28, 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	\$ 59,929,042	\$ 47,375,097	\$ 12,553,944	\$ 26,144,864
Fee	834,799	2,477,380	2,036,199	441,181	1,275,980
Innovation Fund	767,294	112,500	55,562	56,938	824,232
Debt Service	4,683,314	17,260,038	1,349,750	15,910,289	20,593,603
2024 Captial Projects (Bond)			3,758,849	(3,758,849)	(3,758,849)
Staff Computer Replacement	151,907	75,000	106,330	(31,330)	120,577
Equipment Replacement	1,421,483	145,440	262,775	(117,335)	1,304,148
Capital Projects	2,200,344	411,107	926,602	(515,495)	1,684,849
Student Technology	81,990	835,652	548,126	287,526	369,516
Internal Service	231,293	95,765	289,136	(193,371)	37,922
Bookstore	400,447	136,869	88,237	48,632	449,079
Customized Training	12,995	191,701	171,180	20,520	33,515
Environmental Learning Center		55,232	153,001	(97,769)	(97,769)
Intramurals and Athletics	125,946	415,822	280,119	135,704	261,650
Associated Student Government	205,688	89,888	106,170	(16,282)	189,406
Computer Lab	51,067	46,324	23,099	23,225	74,292
Retirement	656,481	562,500	507,601	54,899	711,381
Student Financial Aid	481,496	14,160,154	14,720,743	(560,589)	(79,093)
Grants and Contracts	2,494,715	3,179,181	4,108,196	(929,015)	1,565,700
WIA		725,166	723,746	1,419	1,419
Insurance Reserve	142,521	87,500	9,588	77,912	220,433
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>\$100,992,260</u>	<u>\$77,637,320</u>	<u>\$23,354,940</u>	<u>\$56,569,865</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.