

Topic:	Monthly Financial Report -- All Funds
Date:	June 17, 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 April 30, 2026

	Fund Balance at Start of Year	Revenue and Other Sources	Expenditures and Other Uses	Net Revenue (Expenditures)	Fund Balance at Report Date
General	\$ 9,312,433	\$ 72,617,008	\$ 60,714,494	\$ 11,902,514	\$ 21,214,947
Fee	1,038,837	3,441,662	2,454,243	987,419	2,026,256
Innovation Fund	843,101	150,000	82,602	67,398	910,499
Debt Service	5,712,554	17,612,687	5,940,402	11,672,285	17,384,839
2024 Captial Projects (Bond)	124,446,216	3,786,085	13,596,250	(9,810,165)	114,636,051
Staff Computer Replacement	51,108	100,000	103,205	(3,205)	47,903
Equipment Replacement	1,172,338	193,445	365,332	(171,887)	1,000,451
Capital Projects	1,779,586	320,626	219,325	101,301	1,880,887
Student Technology	113,333	915,182	607,840	307,342	420,675
Internal Service	160,511	172,332	209,551	(37,219)	123,292
Bookstore	272,887	74,611	104,747	(30,136)	242,751
Customized Training	15,451	375,868	436,955	(61,087)	(45,636)
Environmental Learning Center		85,650	131,186	(45,536)	(45,536)
Intramurals and Athletics	171,941	499,875	399,634	100,241	272,182
Associated Student Government	162,783	215,882	258,261	(42,379)	120,404
Computer Lab	72,085	61,107	36,728	24,379	96,464
Retirement	630,839	750,000	647,217	102,783	733,622
Student Financial Aid	519,146	15,799,114	20,243,313	(4,444,199)	(3,925,053)
Grants and Contracts	2,361,120	3,379,394	4,752,879	(1,373,485)	987,635
WIA		1,071,320	1,071,463	(143)	(143)
Insurance Reserve	231,655	162,275	118,026	44,249	275,904
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>\$ 121,784,123</u>	<u>\$ 112,493,707</u>	<u>\$ 9,290,416</u>	<u>\$ 162,935,349</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.