

CONSENT AGENDA

**AGENDA ITEM V-2a
R25/26-15b**

Topic:	Monthly Financial Report -- All Funds
Date:	November 19, 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 September 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		\$ 15,980,062	\$ 16,268,507	\$ (288,445)	\$ (288,445)
Fee		1,040,867	307,013	733,854	733,854
Innovation Fund		37,500	29,869	7,631	7,631
Debt Service		2,242,312		2,242,312	2,242,312
2024 Captial Projects (Bond)		1,361,029	1,747,756	(386,726)	(386,726)
Staff Computer Replacement		25,000	36,038	(11,038)	(11,038)
Equipment Replacement		42,100	126,635	(84,535)	(84,535)
Capital Projects		90,444	10,506	79,938	79,938
Student Technology		381,824	199,373	182,451	182,451
Internal Service		4,370	62,397	(58,027)	(58,027)
Bookstore		116,245	8,654	107,592	107,592
Customized Training		50,065	88,579	(38,514)	(38,514)
Environmental Learning Center		8,461	37,505	(29,044)	(29,044)
Intramurals and Athletics		179,845	117,724	62,120	62,120
Associated Student Government		55,082	38,673	16,409	16,409
Computer Lab		27,429	4,129	23,300	23,300
Retirement		187,500	182,582	4,918	4,918
Student Financial Aid		2,334,308	1,489,994	844,314	844,314
Grants and Contracts		810,902	1,187,459	(376,556)	(376,556)
WIA		307,563	307,303	261	261
Insurance Reserve		12,500	-	12,500	12,500
PERS Reserve		-	-	-	-
Technology Infrastructure and		-	-	-	-
All Funds	<u>\$ 33,214,925</u>	<u>\$25,295,408</u>	<u>\$22,250,693</u>	<u>\$3,044,715</u>	<u>\$3,044,715</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 will not be complete until the Annual Comprehensive Financial Report (ACFR) is complete in late October 2025