

CONSENT AGENDA

AGENDA ITEM VI-2a

R25/26-2c

Topic:	Monthly Financial Report -- All Funds
Date:	July 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
as of May 31, 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	\$ 63,890,568	\$ 65,942,492	\$ (2,051,924)	\$ 11,538,995
Fee	834,799	3,355,410	3,003,017	352,393	1,187,192
Innovation Fund	767,294	150,000	69,395	80,605	847,899
Debt Service	4,683,314	17,867,297	8,233,978	9,633,318	14,316,632
2024 Capitial Projects (Bond)		148,632,446	23,437,766	125,194,679	125,194,679
Staff Computer Replacement	151,907	100,000	194,610	(94,610)	57,296
Equipment Replacement	1,421,483	195,940	322,842	(126,902)	1,294,582
Capital Projects	2,200,344	486,107	980,188	(494,081)	1,706,263
Student Technology	81,990	852,802	714,073	138,729	220,719
Internal Service	231,293	161,037	355,860	(194,823)	36,470
Bookstore	400,447	79,046	138,876	(59,830)	340,618
Customized Training	12,995	252,615	280,726	(28,111)	(15,117)
Environmental Learning Center		104,419	214,782	(110,363)	(110,363)
Intramurals and Athletics	125,946	503,721	431,026	72,695	198,641
Associated Student Government	205,688	162,134	182,882	(20,748)	184,940
Computer Lab	51,067	61,290	35,930	25,360	76,427
Retirement	656,481	750,000	709,948	40,052	696,533
Student Financial Aid	481,496	20,593,099	21,259,697	(666,598)	(185,102)
Grants and Contracts	2,494,715	4,347,294	5,413,172	(1,065,878)	1,428,838
WIA		1,062,101	1,056,562	5,540	5,540
Insurance Reserve	142,521	100,000	20,887	79,113	221,634
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>\$263,707,325</u>	<u>\$133,035,927</u>	<u>\$130,671,399</u>	<u>\$163,886,324</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.