

**CONSENT AGENDA**

**AGENDA ITEM VI-2a  
R24/25-2d**

Topic:	Monthly Financial Report -- All Funds
Date:	July 17, 2024
Presenter	Jeff Shaffer, Vice President of Finance and Operations 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**  
2023-24 as of April 30, 2024

	<b>Fund Balance at Start of Year</b>	<b>Revenue and Other Sources</b>	<b>Expenditures and Other Uses</b>	<b>Net Revenue (Expenditures)</b>	<b>Fund Balance at Report Date</b>
General	\$ 16,719,469	\$ 65,683,375	\$ 60,406,162	\$ 5,277,213	\$ 21,996,682
Fee	914,574	\$ 3,136,465	\$ 2,955,204	181,261	1,095,835
Innovation Fund	840,866	\$ 150,000	\$ 176,745	(26,745)	814,121
Debt Service	3,784,623	\$ 17,379,007	\$ 4,469,994	12,909,013	16,693,636
Capital Projects (Bond)	522,829		\$ 522,829	(522,829)	-
Staff Computer Replacement	152,611	\$ 100,000	\$ 100,705	(705)	151,907
Equipment Replacement	1,563,535	\$ 201,787	\$ 239,901	(38,114)	1,525,421
Capital Projects	2,672,208	\$ 893,409	\$ 1,266,351	(372,942)	2,299,266
Student Technology	87,589	\$ 708,384	\$ 606,863	101,520	189,109
Internal Service	202,991	\$ 160,240	\$ 278,824	(118,584)	84,407
Bookstore	437,006	\$ 40,778	\$ 102,443	(61,665)	375,341
Customized Training		\$ 173,099	\$ 216,970	(43,871)	(43,871)
Environmental Learning Center		\$ 112,259	\$ 164,341	(52,082)	(52,082)
Intramurals and Athletics	39,142	\$ 478,967	\$ 361,316	117,651	156,793
Associated Student Government	193,690	\$ 207,719	\$ 180,520	27,199	220,888
Computer Lab	150,654	\$ 64,634	\$ 161,211	(96,577)	54,076
Retirement	826,301	\$ 500,000	\$ 661,644	(161,644)	664,657
Student Financial Aid	397,432	\$ 17,663,338	\$ 18,157,734	(494,397)	(96,965)
Grants and Contracts	3,205,721	\$ 3,462,998	\$ 5,035,745	(1,572,747)	1,632,974
WIA		\$ 1,131,703	\$ 1,068,974	62,728	62,728
Insurance Reserve	240,264	\$ 50,000	\$ 140,543	(90,543)	149,721
PERS Reserve	3,001,071	-	\$ -	-	3,001,071
Technology Infrastructure	1,797,484	-	\$ 118,331	(118,331)	1,679,154
<b>Total</b>	<b>\$ 37,750,060</b>	<b>\$112,298,161</b>	<b>\$97,393,352</b>	<b>\$14,904,809</b>	<b>\$52,654,869</b>

**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 2022-23 Annual Comprehensive Financial Report (ACFR) figures used for the college's audited ending fund balances in FY 2022-23.