

Topic:	Monthly Financial Report -- All Funds
Date:	January 21, 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 November 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	\$ 9,312,433	\$ 48,806,808	\$ 28,464,126	\$ 20,342,682	\$ 29,655,115
Fee	1,038,837	1,573,926	945,154	628,772	1,667,609
Innovation Fund	843,101	75,000	75,869	(869)	842,232
Debt Service	5,712,554	11,960,938	4,922,902	7,038,036	12,750,590
2024 Capital Projects (Bond)	124,446,216	2,303,229	2,378,976	(75,747)	124,370,469
Staff Computer Replacement	51,108	50,000	40,624	9,376	60,484
Equipment Replacement	1,172,338	89,895	130,589	(40,694)	1,131,644
Capital Projects	1,779,586	165,444	63,294	102,150	1,881,736
Student Technology	113,333	577,251	308,780	268,471	381,804
Internal Service	160,511	26,758	96,544	(69,786)	90,725
Bookstore	272,887	80,407	24,143	56,264	329,151
Customized Training	15,451	50,143	187,952	(137,809)	(122,358)
Environmental Learning Center		11,672	65,034	(53,362)	(53,362)
Intramurals and Athletics	171,941	282,901	184,245	98,656	270,597
Associated Student Government	162,783	75,966	66,793	9,173	171,956
Computer Lab	72,085	41,357	13,999	27,358	99,443
Retirement	630,839	375,000	300,914	74,086	704,925
Student Financial Aid	519,146	7,508,264	7,779,934	(271,670)	247,476
Grants and Contracts	2,361,120	1,631,705	2,030,487	(398,782)	1,962,338
WIA		524,604	524,604	-	-
Insurance Reserve	231,655	112,275	13,620	98,655	330,310
PERS Reserve	3,001,071	-	-	-	3,001,071
Technology Infrastructure and	1,575,938	-	-	-	1,575,938
All Funds	\$ 153,644,932	\$ 76,323,543	\$48,618,583	\$27,704,960	\$181,349,892

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.