

**CONSENT AGENDA**

**AGENDA ITEM V-2a  
R24/25-26b**

Topic:	Monthly Financial Report -- All Funds
Date:	May 21, 2025
Presenter	Christy Owen, Dean of Business Services
Division/Department:	College Services/Business Services
<b>Recommendation:</b>	<b>Acceptance of Monthly Financial Report- All Funds</b>

**ALL FUNDS**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
as of March 31, 2025

	<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	\$ 13,590,920	\$ 63,290,221	\$ 53,395,614	\$ 9,894,607	\$ 23,485,527
Fee	834,799	2,924,148	2,442,996	481,152	1,315,951
Innovation Fund	767,294	112,500	61,189	51,311	818,605
Debt Service	4,683,314	17,632,629	1,349,750	16,282,880	20,966,194
2024 Capital Projects (Bond)			3,773,611	(3,773,611)	(3,773,611)
Staff Computer Replacement	151,907	75,000	106,812	(31,812)	120,095
Equipment Replacement	1,421,483	150,440	276,075	(125,635)	1,295,848
Capital Projects	2,200,344	411,107	944,276	(533,169)	1,667,175
Student Technology	81,990	955,547	600,792	354,755	436,744
Internal Service	231,293	116,281	304,295	(188,015)	43,278
Bookstore	400,447	57,990	83,922	(25,932)	374,515
Customized Training	12,995	248,860	210,029	38,832	51,827
Environmental Learning Center		55,632	174,762	(119,130)	(119,130)
Intramurals and Athletics	125,946	464,204	338,764	125,440	251,386
Associated Student Government	205,688	104,345	135,032	(30,686)	175,001
Computer Lab	51,067	52,921	27,058	25,863	76,930
Retirement	656,481	562,500	573,537	(11,037)	645,445
Student Financial Aid	481,496	14,590,424	14,760,490	(170,066)	311,430
Grants and Contracts	2,494,715	3,708,322	4,514,616	(806,295)	1,688,421
WIA		810,452	810,452	-	-
Insurance Reserve	142,521	87,500	9,588	77,912	220,433
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>\$106,411,023</u>	<u>\$84,930,873</u>	<u>\$21,480,150</u>	<u>\$54,695,075</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.