

Topic:	Monthly Financial Report -- All Funds
Date:	April 15, 2026
Presenter	Christy Owen, Dean of Business Services
Division/Department:	College Services/Business Services
Recommendation:	Approval of Monthly Financial Report- All Funds

**ALL FUNDS**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
as of February 28, 2026

	<u>Fund Balance at Start of Year</u>	<u>Revenue and Other Sources</u>	<u>Expenditures and Other Uses</u>	<u>Net Revenue (Expenditures)</u>	<u>Fund Balance at Report Date</u>
General	\$ 9,312,433	\$ 63,323,825	\$ 47,208,177	\$ 16,115,648	\$ 25,428,081
Fee	\$ 1,038,837	\$ 2,396,447	\$ 1,848,648	\$ 547,799	\$ 1,586,636
Innovation Fund	\$ 843,101	\$ 112,500	\$ 75,869	\$ 36,631	\$ 879,732
Debt Service	\$ 5,712,554	\$ 17,169,469	\$ 5,940,402	\$ 11,229,067	\$ 16,941,621
2024 Captial Projects (Bond)	\$ 124,446,216	\$ 3,475,134	\$ 8,556,379	\$ (5,081,245)	\$ 119,364,971
Staff Computer Replacement	\$ 51,108	\$ 75,000	\$ 85,515	\$ (10,515)	\$ 40,593
Equipment Replacement	\$ 1,172,338	\$ 146,945	\$ 336,164	\$ (189,219)	\$ 983,119
Capital Projects	\$ 1,779,586	\$ 240,444	\$ 213,238	\$ 27,206	\$ 1,806,792
Student Technology	\$ 113,333	\$ 819,073	\$ 498,282	\$ 320,791	\$ 434,124
Internal Service	\$ 160,511	\$ 125,916	\$ 164,969	\$ (39,053)	\$ 121,458
Bookstore	\$ 272,887	\$ 149,940	\$ 87,995	\$ 61,945	\$ 334,832
Customized Training	\$ 15,451	\$ 205,198	\$ 337,436	\$ (132,238)	\$ (116,787)
Environmental Learning Center		\$ 51,258	\$ 105,771	\$ (54,513)	\$ (54,513)
Intramurals and Athletics	\$ 171,941	\$ 425,981	\$ 310,888	\$ 115,093	\$ 287,034
Associated Student Government	\$ 162,783	\$ 140,319	\$ 116,561	\$ 23,758	\$ 186,541
Computer Lab	\$ 72,085	\$ 55,764	\$ 26,841	\$ 28,923	\$ 101,008
Retirement	\$ 630,839	\$ 562,500	\$ 524,316	\$ 38,184	\$ 669,023
Student Financial Aid	\$ 519,146	\$ 9,604,079	\$ 14,340,435	\$ (4,736,356)	\$ (4,217,210)
Grants and Contracts	\$ 2,361,120	\$ 2,730,114	\$ 3,736,003	\$ (1,005,889)	\$ 1,355,231
WIA		\$ 858,219	\$ 868,835	\$ (10,616)	\$ (10,616)
Insurance Reserve	\$ 231,655	\$ 149,775	\$ 81,124	\$ 68,651	\$ 300,306
PERS Reserve	\$ 3,001,071	\$ -		\$ -	\$ 3,001,071
Technology Infrastructure and	\$ 1,575,938	\$ -	\$ 54	\$ (54)	\$ 1,575,884
All Funds	<u>\$ 153,644,932</u>	<u>\$ 102,817,900</u>	<u>\$ 85,463,902</u>	<u>\$ 17,353,998</u>	<u>\$ 170,998,930</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 as of October 2025 reflect final audited balances for FY 2024-25.