



Date of Board Meeting: October 24, 2025

Subject: Approve the allocation of funds from the prior year fund balance for 2025 outstanding encumbrances to account for purchase order not included in September agenda item.

Recommendation: Recommend approval of the allocation of prior year funds for 2025 outstanding encumbrances.

Background and Rationale: At year end the College had outstanding purchase orders (encumbrances) totaling \$394,335.06. A detailed list is attached. These purchases were ordered with funds from the 2025 fiscal year. These purchases will not be received and paid until the 2026 fiscal year. The current budget does not include an allocation for these encumbrances. Prior year funds must be allocated by the Board of Trustees as a budget revenue item so that the expenses associated with these purchases can be paid out of the current budget year. The board previously approved encumbrances totaling \$379,908.06 at the September board meeting. This item is requesting approval for an additional \$14,427.00 that was not included in that amount. The total allocation of \$394,335.06 will be noted in the 2026 financial statements as reserved for encumbrances.

Budgetary Implications: \$394,335.06

Unrestricted Operating Fund for 2025 –2026 \$242,235.06

Restricted Grant Accounts for 2025 –2026 \$152,100.00

Strategic Priority Alignment:

☐ Student Success
☒ Resource Optimization

☐ Community Impact
☐ Institutional Excellence

Resource Personnel:

Cynthia Ward, AVP of Financial Operations/Controller

Jessica Garcia, Assistant Controller

Approval:


Cabinet Member

10.10.25
Date


President

10/10/25
Date

LIST OF CARRY OVER PO's FROM 2025 to 2026					
Original #	Vendor	Amount	Account		
P0047493	Abel Design Group Ltd	\$37,481.49	1510-1193-7615-702	BC Trades School- Phase 2 Designs	Approved at September 16, 2025 Board Meeting
P0047495	Abel Design Group Ltd	\$101,459.23	1110-1193-7603-702	PSC Design/Drawings	Approved at September 16, 2025 Board Meeting
P0048579	Carahsoft Technology Corporation	\$152,100.00	21184-6071-7308-501	Motimatic Retention Service	Approved at September 16, 2025 Board Meeting
P0048377	iKitchen Concepts	\$16,500.00	1110-1193-7603-702	PSC Food Service elements Design	Approved at September 16, 2025 Board Meeting
P0048620	Laerdal Medical Corp	\$72,367.34	1110-14184-76010-102	MamaAnne Sim-Mom Manikin	Approved at September 16, 2025 Board Meeting
P0048552	Ellucian Company LP	\$14,427.00	1110-13030-7308-602	Banner Tech Architect/Project Mgmt Consulting Services	
Total Dollar Amount Carried Forward		\$394,335.06			