

Topic:	Monthly Financial Report -- All Funds
Date:	March 18, 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 January 31, 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	\$ 59,094,856	\$ 40,495,544	\$ 18,599,312	\$ 27,911,745
Fee	\$ 1,038,837	\$ 2,091,628	\$ 1,549,071	\$ 542,557	\$ 1,581,394
Innovation Fund	\$ 843,101	\$ 112,500	\$ 75,869	\$ 36,631	\$ 879,732
Debt Service	\$ 5,712,554	\$ 17,042,586	\$ 5,940,402	\$ 11,102,184	\$ 16,814,738
2024 Captial Projects (Bond)	\$ 124,446,216	\$ 3,108,529	\$ 6,721,833	\$ (3,613,304)	\$ 120,832,912
Staff Computer Replacement	\$ 51,108	\$ 75,000	\$ 84,887	\$ (9,887)	\$ 41,221
Equipment Replacement	\$ 1,172,338	\$ 142,345	\$ 216,870	\$ (74,525)	\$ 1,097,813
Capital Projects	\$ 1,779,586	\$ 240,444	\$ 132,782	\$ 107,662	\$ 1,887,248
Student Technology	\$ 113,333	\$ 639,112	\$ 418,355	\$ 220,757	\$ 334,090
Internal Service	\$ 160,511	\$ 46,718	\$ 138,273	\$ (91,555)	\$ 68,956
Bookstore	\$ 272,887	\$ 173,582	\$ 51,998	\$ 121,584	\$ 394,471
Customized Training	\$ 15,451	\$ 196,678	\$ 282,869	\$ (86,191)	\$ (70,740)
Environmental Learning Center		\$ 43,457	\$ 92,805	\$ (49,348)	\$ (49,348)
Intramurals and Athletics	\$ 171,941	\$ 354,439	\$ 250,499	\$ 103,940	\$ 275,881
Associated Student Government	\$ 162,783	\$ 91,414	\$ 84,142	\$ 7,272	\$ 170,055
Computer Lab	\$ 72,085	\$ 45,782	\$ 20,509	\$ 25,273	\$ 97,358
Retirement	\$ 630,839	\$ 562,500	\$ 460,295	\$ 102,205	\$ 733,044
Student Financial Aid	\$ 519,146	\$ 9,501,065	\$ 13,850,952	\$ (4,349,887)	\$ (3,830,741)
Grants and Contracts	\$ 2,361,120	\$ 2,371,032	\$ 3,038,012	\$ (666,980)	\$ 1,694,140
WIA		\$ 701,713	\$ 699,117	\$ 2,596	\$ 2,596
Insurance Reserve	\$ 231,655	\$ 124,775	\$ 77,224	\$ 47,551	\$ 279,206
PERS Reserve	\$ 3,001,071	\$ -	\$ -	\$ -	\$ 3,001,071
Technology Infrastructure and	\$ 1,575,938	\$ -	\$ -	\$ -	\$ 1,575,938
All Funds	<u>\$ 153,644,932</u>	<u>\$ 96,760,155</u>	<u>\$ 74,682,308</u>	<u>\$ 22,077,847</u>	<u>\$ 175,722,779</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.