CONSENT AGENDA **AGENDA ITEM VI-2a**
R26/27-2c

Topic:	Monthly Financial Report -- All Funds
Date:	July 15, 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 May 31, 2026

	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	$ 73,159,801	$ 68,244,439	$ 4,915,361	$ 14,227,794
Fee	1,038,837	3,572,112	2,749,374	822,739	1,861,575
Innovation Fund	843,101	150,000	104,457	45,543	888,644
Debt Service	5,712,554	17,718,735	11,103,027	6,615,708	12,328,262
2024 Captial Projects (Bond)	124,446,216	4,131,228	15,399,671	(11,268,443)	113,177,773
Staff Computer Replacement	51,108	100,000	115,995	(15,995)	35,113
Equipment Replacement	1,172,338	198,445	375,027	(176,582)	995,756
Capital Projects	1,779,586	320,626	239,625	81,001	1,860,587
Student Technology	113,333	916,700	726,502	190,198	303,531
Internal Service	160,511	198,051	233,434	(35,383)	125,128
Bookstore	272,887	172,657	126,504	46,153	319,040
Customized Training	15,451	377,427	496,386	(118,960)	(103,509)
Environmental Learning Center		109,077	143,651	(34,574)	(34,574)
Intramurals and Athletics	171,941	502,250	412,290	89,960	261,901
Associated Student Government	162,783	259,573	262,724	(3,151)	159,631
Computer Lab	72,085	61,287	42,796	18,491	90,577
Retirement	630,839	750,000	707,681	42,319	673,158
Student Financial Aid	519,146	20,049,901	20,626,057	(576,156)	(57,010)
Grants and Contracts	2,361,120	3,580,043	5,213,470	(1,633,426)	727,693
WIA		1,071,320	1,257,984	(186,665)	(186,665)
Insurance Reserve	231,655	162,275	134,736	27,539	259,194
PERS Reserve	3,001,071			-	3,001,071
Technology Infrastructure and	1,575,938		54	(54)	1,575,884
All Funds	$ 153,644,932	$127,561,509	$128,715,885	($1,154,376)	$152,490,556

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.