**AMARILLO COLLEGE**
**INTERNAL UNAUDITED STATEMENT OF NET POSITION**
**FISCAL YEAR 2026 THROUGH APRIL 2026**

| | Apr-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 |
|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | |
| **CURRENT ASSETS** | | | | | | | | | |
| Cash & Equivalents | $ 21,179,787 | $ 4,214,712 | $ 8,899,802 | $ 5,157,668 | $ 16,135,314 | $ 24,354,844 | $ 30,073,594 | $ 25,501,742 | $ 20,985,826 |
| Short-Term Investments | $ 3,822,387 | $ 1,429,154 | $ 1,429,154 | $ 1,429,154 | $ 1,491,471 | $ 1,491,471 | $ 1,491,471 | $ 1,491,471 | $ 1,491,471 |
| Receivables | $ 4,432,465 | $ 53,325,495 | $ 41,741,561 | $ 47,880,278 | $ 29,558,033 | $ 10,882,623 | $ 2,098,235 | $ 2,195,440 | $ 9,256,460 |
| Inventory | $ 1,733,404 | $ 835,093 | $ 1,602,884 | $ 1,798,431 | $ 2,230,890 | $ 1,575,626 | $ 1,614,778 | $ 1,890,979 | $ 1,632,007 |
| Prepaid Expenses and Other Assets | $ (49,841) | $ 326,003 | $ 326,003 | $ 102,662 | $ 35,566 | $ 35,566 | $ 35,566 | $ 35,566 | $ 30,142 |
| **Total Current Assets** | $ 31,118,203 | $ 60,130,457 | $ 53,999,405 | $ 56,368,194 | $ 49,451,275 | $ 38,340,130 | $ 35,313,645 | $ 31,115,199 | $ 33,395,907 |
| **NON CURRENT ASSETS** | | | | | | | | | |
| Restricted Cash and Cash Equivalents | $ 805,552 | $ 2,295,449 | $ 2,398,083 | $ 2,755,083 | $ 7,944,130 | $ 11,530,653 | $ 2,958,794 | $ 3,071,224 | $ 3,241,455 |
| Restricted Investments | $ 8,118,487 | $ 7,623,034 | $ 7,705,893 | $ 7,752,976 | $ 7,807,397 | $ 7,946,496 | $ 8,040,232 | $ 8,040,995 | $ 8,181,118 |
| Endowments | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 |
| Long Term Grant Receivable | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Construction in Progress | $ 4,261,220 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Property & Equipment | $ 189,203,990 | $ 213,822,426 | $ 213,245,699 | $ 213,239,670 | $ 211,894,708 | $ 211,301,239 | $ 210,765,690 | $ 210,915,502 | $ 209,738,552 |
| **Total Non Current Assets** | $ 204,889,249 | $ 226,240,908 | $ 225,849,675 | $ 226,247,729 | $ 230,146,235 | $ 233,278,388 | $ 224,264,716 | $ 224,527,720 | $ 223,661,124 |
| **TOTAL ASSETS** | **$ 236,007,451** | **$ 286,371,365** | **$ 279,849,080** | **$ 282,615,923** | **$ 279,597,509** | **$ 271,618,518** | **$ 259,578,361** | **$ 255,642,919** | **$ 257,057,031** |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| Deferred Outflows on Net Pension Liability | $ 9,461,950 | $ 5,237,302 | $ 5,237,302 | $ 5,237,302 | $ 5,237,302 | $ 5,237,302 | $ 5,237,302 | $ 5,237,302 | $ 5,237,302 |
| Deferred Outflows related to OPEB | $ 10,032,344 | $ 9,287,657 | $ 9,287,657 | $ 9,287,657 | $ 9,287,657 | $ 9,287,657 | $ 9,287,657 | $ 9,287,657 | $ 9,287,657 |
| Deferred Charge on Refunding | $ 840,144 | $ 602,440 | $ 602,440 | $ 602,440 | $ 602,440 | $ 602,440 | $ 602,440 | $ 602,440 | $ 602,440 |
| **TOTAL DEFERRED OUTFLOWS** | $ 20,334,438 | $ 15,127,399 | $ 15,127,399 | $ 15,127,399 | $ 15,127,399 | $ 15,127,399 | $ 15,127,399 | $ 15,127,399 | $ 15,127,399 |
| **LIABILITIES AND NET POSITION** | | | | | | | | | |
| **CURRENT LIABILITIES** | | | | | | | | | |
| Payables | $ 1,652,418 | $ 720,304 | $ 2,217,190 | $ 2,662,314 | $ 3,234,915 | $ 4,125,238 | $ 3,711,908 | $ 3,591,575 | $ 3,799,427 |
| Accrued Compensable Absences - Current | $ 613,660 | $ 585,183 | $ 585,183 | $ 585,183 | $ 585,183 | $ 585,183 | $ 585,183 | $ 585,183 | $ 585,183 |
| Funds Held for Others | $ 158,217 | $ 435,224 | $ 245,391 | $ 390,354 | $ 413,325 | $ (2,815,223) | $ 277,665 | $ 254,931 | $ 304,670 |
| Unearned Revenues | $ 13,719,518 | $ 32,713,880 | $ 29,824,479 | $ 27,107,151 | $ 24,197,384 | $ 21,285,900 | $ 18,374,466 | $ 15,457,982 | $ 16,604,994 |
| Bonds Payable - Current Portion | $ 8,430,000 | $ 8,430,000 | $ 8,430,000 | $ 8,430,000 | $ 8,430,000 | $ 8,430,000 | $ 8,730,000 | $ 8,735,000 | $ 8,735,000 |
| Notes Payable - Current Portion | $ 36,033 | $ 36,033 | $ 36,033 | $ 36,033 | $ 36,033 | $ - | $ - | $ - | $ - |
| Capital Lease Payable | $ 222,149 | $ 285,807 | $ 285,807 | $ 285,807 | $ 285,807 | $ 285,807 | $ 285,807 | $ 285,807 | $ 285,807 |
| Retainage Payable | $ 3,733,515 | $ 1,933,000 | $ 1,797,093 | $ 1,735,892 | $ 1,735,892 | $ 823,742 | $ 823,742 | $ 776,834 | $ 776,834 |
| Other Liabilities | $ 5,109,109 | $ 7,746 | $ 7,746 | $ 7,746 | $ 7,746 | $ 7,746 | $ 7,746 | $ 7,746 | $ 7,746 |
| **Total Current Liabilities** | $ 33,674,619 | $ 45,147,177 | $ 43,428,921 | $ 41,240,480 | $ 38,926,285 | $ 32,728,394 | $ 32,796,518 | $ 29,695,059 | $ 31,099,661 |

**AMARILLO COLLEGE**
**INTERNAL UNAUDITED STATEMENT OF NET POSITION**
**FISCAL YEAR 2026 THROUGH APRIL 2026**

| | Apr-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 |
|---|---|---|---|---|---|---|---|---|---|
| **NON CURRENT LIABILITIES** | | | | | | | | | |
| Accrued Compensable Absences - Long Term | $ 931,675 | $ 936,127 | $ 936,127 | $ 936,127 | $ 936,127 | $ 936,127 | $ 936,127 | $ 936,127 | $ 936,127 |
| Deposits Payable | $ 212,749 | $ 217,150 | $ 216,750 | $ 216,450 | $ 217,425 | $ 219,290 | $ 218,040 | $ 219,280 | $ 221,780 |
| Bonds Payable | $ 86,270,000 | $ 86,270,000 | $ 86,270,000 | $ 86,270,000 | $ 86,270,000 | $ 86,270,000 | $ 77,815,000 | $ 77,535,000 | $ 77,535,000 |
| Notes Payable | $ 258,114 | $ 258,114 | $ 258,114 | $ 258,114 | $ 258,114 | $ 258,114 | $ 258,114 | $ 258,114 | $ 258,114 |
| Capital Lease Payable - LT | $ 413,575 | $ 421,011 | $ 421,011 | $ 421,011 | $ 421,011 | $ 421,011 | $ 421,011 | $ 421,011 | $ 421,011 |
| Unamortized Debt Premium | $ 12,769,798 | $ 19,567,074 | $ 18,646,478 | $ 17,780,151 | $ 16,853,525 | $ 15,926,900 | $ 15,000,274 | $ 14,073,648 | $ 13,147,023 |
| Net Pension Liability | $ 22,962,471 | $ 20,351,446 | $ 20,351,446 | $ 20,351,446 | $ 20,351,446 | $ 20,351,446 | $ 20,351,446 | $ 20,351,446 | $ 20,351,446 |
| Net OPEB Liability | $ 51,908,803 | $ 54,068,355 | $ 54,068,355 | $ 54,068,355 | $ 54,068,355 | $ 54,068,355 | $ 54,068,355 | $ 54,068,355 | $ 54,068,355 |
| **Total Non Current Liabilities** | $ 175,727,186 | $ 182,089,277 | $ 181,168,281 | $ 180,301,654 | $ 179,376,003 | $ 178,451,243 | $ 169,068,367 | $ 167,862,981 | $ 166,938,856 |
| **TOTAL LIABILITIES** | **$ 209,401,805** | **$ 227,236,454** | **$ 224,597,202** | **$ 221,542,134** | **$ 218,302,289** | **$ 211,179,637** | **$ 201,864,885** | **$ 197,558,040** | **$ 198,038,516** |
| **Deferred Inflows** | | | | | | | | | |
| Deferred Inflows of Resources | $ 1,542,160 | $ 815,177 | $ 815,177 | $ 815,177 | $ 815,177 | $ 815,177 | $ 815,177 | $ 815,177 | $ 815,177 |
| Deferred Inflows related to OPEB | $ 18,489,361 | $ 14,760,734 | $ 14,760,734 | $ 14,760,734 | $ 14,760,734 | $ 14,760,734 | $ 14,760,734 | $ 14,760,734 | $ 14,760,734 |
| **TOTAL DEFERRED INFLOWS** | $ 20,031,521 | $ 15,575,911 | $ 15,575,911 | $ 15,575,911 | $ 15,575,911 | $ 15,575,911 | $ 15,575,911 | $ 15,575,911 | $ 15,575,911 |
| **NET POSITION** | | | | | | | | | |
| **Capital Assets** | | | | | | | | | |
| Net Investment in Capital Assets | $ 174,405,794 | $ 198,842,992 | $ 198,266,551 | $ 198,278,401 | $ 196,937,885 | $ 196,344,366 | $ 203,952,732 | $ 204,379,092 | $ 203,204,212 |
| **Restricted** | | | | | | | | | |
| Non Expendable: Endowment - True | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 |
| Expendable: Capital Projects | $ (93,810,834) | $ (94,034,398) | $ (94,034,115) | $ (96,107,895) | $ (96,107,605) | $ (96,107,352) | $ (96,107,116) | $ (96,106,845) | $ (96,106,588) |
| Expendable: Debt Service | $ 48,755 | $ 3,520,484 | $ 4,448,358 | $ 5,380,483 | $ 6,312,678 | $ 7,239,779 | $ (1,731,209) | $ (781,047) | $ 143,115 |
| Other, Primary Donor Restrictions | $ 14,132,891 | $ 10,540,516 | $ 9,574,001 | $ 12,106,419 | $ 12,962,600 | $ 12,839,688 | $ 12,910,349 | $ 12,642,889 | $ 12,522,270 |
| **Unrestricted** | | | | | | | | | |
| Unrestricted | $ (70,368,043) | $ (62,683,194) | $ (65,951,429) | $ (61,532,130) | $ (61,758,849) | $ (62,062,342) | $ (64,259,792) | $ (64,997,722) | $ (63,693,006) |
| **TOTAL NET POSITION** | **$ 26,908,563** | **$ 58,686,399** | **$ 54,803,366** | **$ 60,625,277** | **$ 60,846,709** | **$ 60,754,140** | **$ 57,264,964** | **$ 57,636,367** | **$ 58,570,003** |

**AMARILLO COLLEGE**
**INTERNAL UNAUDITED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**
**FISCAL YEAR 2026 THROUGH APRIL 2026**

| | Fiscal 2025 YTD Apr-25 | 2025 YE Aug Prelim | 2026 Sep-25 | 2026 Oct-25 | 2026 Nov-25 | 2026 Dec-25 | 2026 Jan-26 | 2026 Feb-26 | 2026 Mar-26 | 2026 Apr-26 | 2026 Fiscal 2026 YTD |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | |
| Tuition and Fees | $ 21,240,756 | $ 12,046,925 | $ 9,985,264 | $ 305,429 | $ 5,650,272 | $ 1,929,369 | $ 796,772 | $ 304,711 | $ 147,554 | $ 2,383,869 | **$ 21,503,240** |
| Federal Grants and Contracts | $ 2,376,555 | $ 5,189,832 | $ - | $ 143,143 | $ 208,287 | $ 353,845 | $ 153,752 | $ 311,339 | $ 427,571 | $ 205,429 | **$ 1,803,366** |
| State Grants and Contracts | $ 4,297,445 | $ 4,238,059 | $ 942,890 | $ 248,966 | $ 236,630 | $ 295,464 | $ 2,253 | $ 934,233 | $ 161,765 | $ 186,603 | **$ 3,008,804** |
| Local Grants and Contracts | $ 1,827,980 | $ 2,208,556 | $ 1,006 | $ 213,676 | $ 442,294 | $ 220,334 | $ 217,984 | $ 219,695 | $ 224,817 | $ 223,683 | **$ 1,763,491** |
| Nongovernmental grants and contracts | $ 2,630,967 | $ 2,484,637 | $ 421,121 | $ 74,528 | $ 42,944 | $ 517,410 | $ 126,691 | $ 198,599 | $ 51,146 | $ 79,174 | **$ 1,511,614** |
| Sales and Services of Educational Activities | $ 265,112 | $ 401,907 | $ 31,308 | $ 30,497 | $ 25,875 | $ 27,316 | $ 35,621 | $ 35,551 | $ 31,729 | $ 44,380 | **$ 262,276** |
| Auxiliary Enterprises (net of discounts) | $ 5,240,348 | $ 6,606,368 | $ 553,170 | $ 566,912 | $ 418,497 | $ 382,817 | $ 1,442,991 | $ 446,950 | $ 523,129 | $ 441,438 | **$ 4,775,905** |
| Other Operating Revenues | $ 2,457,529 | $ 2,355,768 | $ 448,056 | $ 143,386 | $ 306,574 | $ 430,066 | $ 58,296 | $ 109,866 | $ 70,461 | $ 108,732 | **$ 1,675,438** |
| **Total Operating Revenues** | **$ 40,336,692** | **$ 35,532,053** | **$ 12,382,816** | **$ 1,726,538** | **$ 7,331,374** | **$ 4,156,621** | **$ 2,834,360** | **$ 2,560,944** | **$ 1,638,172** | **$ 3,673,308** | **$ 36,304,134** |
| **NON OPERATING REVENUES** | | | | | | | | | | | |
| State Appropriations | $ 13,241,415 | $ 21,645,430 | $ 1,622,289 | $ 1,622,289 | $ 1,622,289 | $ 1,622,289 | $ 1,622,289 | $ 1,622,289 | $ 1,743,169 | $ 1,622,289 | **$ 13,099,192** |
| Taxes for maintenance and operations | $ 19,907,265 | $ 30,050,896 | $ 3,948 | $ 2,696,157 | $ 5,383,231 | $ 2,706,335 | $ 2,668,750 | $ 2,162,153 | $ 2,719,470 | $ 2,698,429 | **$ 21,038,473** |
| Taxes for general obligation bonds | $ 7,236,284 | $ 10,845,827 | $ 1,360 | $ 927,713 | $ 1,852,027 | $ 928,622 | $ 911,727 | $ 933,187 | $ 935,266 | $ 921,531 | **$ 7,411,434** |
| Federal revenue, non-operating | $ 13,632,962 | $ 25,292,727 | $ (1,600) | $ (99,384) | $ 659,805 | $ 197,967 | $ 9,881,493 | $ 26,781 | $ 40,364 | $ 211,495 | **$ 10,916,921** |
| Gifts | $ 6,359,202 | $ 6,398,892 | $ 493,670 | $ 6,650 | $ 21,386 | $ 88,561 | $ 93,071 | $ 118,734 | $ 114,148 | $ 219,266 | **$ 1,155,486** |
| Investment Income | $ 1,172,575 | $ 1,882,472 | $ 215,360 | $ 113,659 | $ 80,825 | $ 71,523 | $ 217,330 | $ 191,030 | $ 89,480 | $ 214,907 | **$ 1,194,114** |
| Interest on Capital Debt | $ (1,796,247) | $ (3,008,255) | $ 132,638 | $ - | $ - | $ - | $ (2,250) | $ (1,761,158) | $ 1,912 | $ - | **$ (1,628,857)** |
| Loss on Disposal of Fixed Assets | $ 9,651 | $ (111,155) | $ (727) | $ 286 | $ 11,849 | $ (45,214) | $ (50) | $ (310) | $ 1,548 | $ 2,070 | **$ (30,547)** |
| Misc. Income | $ 12,469 | $ 12,469 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Other State Revenue | $ 57,310 | $ 302,192 | $ - | $ 253,856 | $ - | $ - | $ 74,841 | $ - | $ - | $ 297,425 | **$ 626,122** |
| **Total Non Operating Revenues** | **$ 59,832,886** | **$ 93,311,494** | **$ 2,466,938** | **$ 5,521,225** | **$ 9,631,413** | **$ 5,570,083** | **$ 15,467,202** | **$ 3,292,708** | **$ 5,645,358** | **$ 6,187,411** | **$ 53,782,338** |
| Extraordinary Item (Insurance Proceeds) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Prior Period Adjustment | $ (38,920) | $ 6,869,493 | $ - | $ - | $ - | | $ - | $ - | $ - | $ - | **$ -** |
| **TOTAL REVENUE** | **$ 100,130,657** | **$ 135,713,041** | **$ 14,849,754** | **$ 7,247,763** | **$ 16,962,787** | **$ 9,726,704** | **$ 18,301,562** | **$ 5,853,652** | **$ 7,283,530** | **$ 9,860,720** | **$ 90,086,472** |
| **OPERATING EXPENSES** | | | | | | | | | | | |
| **Cost of Sales** | $ 1,817,202 | $ 2,983,792 | $ 1,238,234 | $ (703,430) | $ (188,773) | $ 215,929 | $ 773,575 | $ 57,038 | $ (27,949) | $ 321,515 | **$ 1,686,140** |
| **Salary, Wages & Benefits** | | | | | | | | | | | |
| Administrators | $ 4,650,526 | $ 6,484,735 | $ 186,675 | $ 682,041 | $ 517,332 | $ 517,366 | $ 1,534,986 | $ 500,679 | $ 491,852 | $ 506,545 | **$ 4,937,477** |
| Classified | $ 17,258,938 | $ 24,184,771 | $ 879,184 | $ 2,803,257 | $ 1,891,017 | $ 1,853,231 | $ 1,781,696 | $ 1,862,634 | $ 1,870,215 | $ 1,799,109 | **$ 14,740,344** |
| Faculty | $ 14,596,136 | $ 21,351,624 | $ 713,918 | $ 2,573,317 | $ 1,939,455 | $ 1,649,457 | $ 1,180,596 | $ 1,592,979 | $ 1,812,284 | $ 1,679,212 | **$ 13,141,217** |
| Student Salary | $ 804,518 | $ 1,070,607 | $ 72,917 | $ 173,969 | $ 129,146 | $ 119,867 | $ 30,258 | $ 109,557 | $ 130,180 | $ 104,957 | **$ 870,850** |
| Temporary (Contract) Labor | $ 402,122 | $ 532,640 | $ 38,020 | $ 17,522 | $ 6,792 | $ 20,649 | $ 9,065 | $ 7,436 | $ 8,285 | $ 13,941 | **$ 121,710** |
| Employee Aid | $ 31,179 | $ 48,449 | $ 4,325 | $ 8,539 | $ 4,500 | $ 2,305 | $ 35,692 | $ 5,908 | $ 10,220 | $ 2,300 | **$ 73,789** |
| Employee Benefits | $ 9,548,628 | $ 15,501,573 | $ 705,260 | $ 1,356,153 | $ 1,055,859 | $ 1,206,796 | $ 1,180,724 | $ 1,109,776 | $ 1,096,946 | $ 1,162,726 | **$ 8,874,240** |
| **Dept Operating Expenses** | | | $ - | | | | | | | | |
| Professional Fees | $ 20,289,077 | $ 2,597,671 | $ 339,465 | $ 776,242 | $ 1,001,963 | $ 411,050 | $ 303,883 | $ 328,796 | $ 341,978 | $ 324,688 | **$ 3,828,065** |
| Supplies | $ 3,729,238 | $ 6,314,050 | $ 229,994 | $ 502,939 | $ 303,867 | $ 265,895 | $ 347,010 | $ 212,359 | $ 211,207 | $ 542,445 | **$ 2,615,716** |
| Travel | $ 889,520 | $ 1,238,773 | $ 15,518 | $ 90,628 | $ 90,033 | $ 57,199 | $ 44,927 | $ 146,367 | $ 30,602 | $ 160,365 | **$ 635,639** |
| Property Insurance | $ 1,661,536 | $ 1,662,047 | $ 1,575,099 | $ 1,135 | $ - | $ 9,225 | $ (1,135) | $ - | $ - | $ - | **$ 1,584,324** |
| Liability Insurance | $ 55,262 | $ 99,074 | $ 41,475 | $ 2,666 | $ 8,980 | $ 505 | $ - | $ 11,218 | $ 4,113 | $ 8,580 | **$ 77,536** |
| Maintenance & Repairs | $ 3,615,290 | $ 4,041,409 | $ 1,288,799 | $ 546,169 | $ 126,390 | $ 615,899 | $ 319,991 | $ 271,794 | $ 61,963 | $ 152,829 | **$ 3,383,834** |
| Utilities | $ 1,494,520 | $ 2,180,626 | $ 39,923 | $ 185,828 | $ 151,018 | $ 172,235 | $ 255,977 | $ 193,074 | $ 179,753 | $ 146,838 | **$ 1,324,646** |
| Scholarships & Fin Aid | $ 18,156,641 | $ 20,296,437 | $ 896,026 | $ 970,975 | $ (45,824) | $ 591,861 | $ 10,132,936 | $ 1,049,418 | $ 450,767 | $ 306,269 | **$ 14,352,428** |
| Advertising | $ 331,494 | $ 546,238 | $ 12,060 | $ 29,447 | $ 24,625 | $ 34,276 | $ 17,380 | $ 40,142 | $ 29,259 | $ 50,888 | **$ 238,077** |
| Lease/Rentals | $ 238,662 | $ 348,732 | $ 28,056 | $ 27,968 | $ 27,850 | $ 31,191 | $ 44,537 | $ 27,112 | $ 27,509 | $ 29,415 | **$ 243,637** |
| Interest Expense | $ 2,074 | $ 14,605 | $ - | $ 1,042 | $ - | $ - | $ 14,960 | $ - | $ - | $ - | **$ 16,002** |
| Depreciation | $ 5,990,612 | $ 8,276,179 | $ - | $ 713,415 | $ 712,112 | $ 1,427,772 | $ 713,254 | $ 714,640 | $ 713,455 | $ 713,810 | **$ 5,708,458** |
| Memberships | $ 197,660 | $ 261,215 | $ 50,221 | $ 15,663 | $ 38,020 | $ 2,110 | $ 24,047 | $ 16,677 | $ 1,259 | $ 12,266 | **$ 160,263** |
| Property Taxes | $ 382,883 | $ 382,883 | $ - | $ - | $ - | $ 79,978 | $ 309,147 | $ - | $ - | $ 5 | **$ 389,130** |
| Institutional Support | $ 430,581 | $ 654,014 | $ 21,581 | $ 62,271 | $ 45,767 | $ 29,887 | $ 45,245 | $ 37,527 | $ 80,434 | $ 64,679 | **$ 387,392** |
| Other Miscellaneous Disbursments | $ 772,437 | $ 759,241 | $ 160,517 | $ 278,108 | $ 70,097 | $ 54,490 | $ 59,890 | $ 269,508 | $ 101,889 | $ 98,578 | **$ 1,093,077** |
| | | $ - | $ - | | | | | | | | |

**AMARILLO COLLEGE**
**INTERNAL UNAUDITED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**
**FISCAL YEAR 2026 THROUGH APRIL 2026**

| | Fiscal 2025 YTD Apr-25 | 2025 YE Aug Prelim | 2026 Sep-25 | 2026 Oct-25 | 2026 Nov-25 | 2026 Dec-25 | 2026 Jan-26 | 2026 Feb-26 | 2026 Mar-26 | 2026 Apr-26 | 2026 Fiscal 2026 YTD |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Expenses - Less than $1000** | | $ - | $ - | | | | | | | | |
| Land and Improvements | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Buildings | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Audio/Visual Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,779 | $ - | $ - | **$ 3,779** |
| Classroom Equipment | $ 192,087 | $ 236,838 | $ - | $ 11,711 | $ - | $ - | $ - | $ 6,551 | $ 5,806 | $ 11,670 | **$ 35,738** |
| Computer Related | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Maintenance & Grounds | $ 9,079 | $ 9,079 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Office Equipment & Furnishing | $ 3,601 | $ 7,501 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Television Station Equipment | $ - | $ 8,167 | $ - | $ - | $ - | $ - | $ - | $ 4,088 | $ - | $ - | **$ 4,088** |
| Vehicles | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| **Other Sources** | | | | | | | | 0 | 0 | 0 | |
| Disposal Gain (Loss) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Interfund Transfers | $ 253,784 | $ (585,876) | $ - | $ - | $ - | $ 255,602 | $ - | $ - | $ - | $ - | **$ 255,602** |
| **TOTAL EXPENSE** | **$ 107,805,287** | **$ 121,507,092** | **$ 8,537,266** | **$ 11,127,572** | **$ 7,910,227** | **$ 9,624,775** | **$ 19,158,640** | **$ 8,579,057** | **$ 7,632,028** | **$ 8,213,630** | **$ 80,783,195** |
| **CHANGE IN NET POSITION** | **$ (7,674,630)** | **$ 14,205,949** | **$ 6,312,488** | **$ (3,879,809)** | **$ 9,052,560** | **$ 101,929** | **$ (857,078)** | **$ (2,725,405)** | **$ (348,498)** | **$ 1,647,090** | **$ 9,303,277** |

**Non Income Statement Expendatures - Capitalized and Depreciated**

| | Fiscal 2025 YTD Apr-25 | 2025 YE Aug Prelim | 2026 Sep-25 | 2026 Oct-25 | 2026 Nov-25 | 2026 Dec-25 | 2026 Jan-26 | 2026 Feb-26 | 2026 Mar-26 | 2026 Apr-26 | 2026 Fiscal 2026 YTD |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Expenses - Exceeds $5000 - Capitalized** | | | | | | | | | | | |
| Land and Improvements | $ - | $ 158,995 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Buildings | $ 159,195 | $ 26,498,455 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Audio/Visual Equipment | $ - | $ 10,150 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Classroom Equipment | $ 1,320,925 | $ 1,600,611 | $ 3,223 | $ 17,821 | $ - | $ 12,228 | $ 119,046 | $ 165,706 | $ 136,775 | $ 250,314 | **$ 705,114** |
| Computer Related | $ 73,731 | $ 151,418 | $ - | $ - | $ 84,425 | $ - | $ - | $ - | $ - | $ - | **$ 84,425** |
| Library Books | $ 4,367 | $ 17,695 | $ - | $ 1,236 | $ - | $ 739 | $ - | $ - | $ - | $ - | **$ 1,975** |
| Maintenance & Grounds | $ 63,889 | $ 63,889 | $ - | $ 18,328 | $ - | $ - | $ - | $ - | $ - | $ - | **$ 18,328** |
| Office Equipment & Furnishing | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| Television Station Equipment | $ 450,348 | $ 462,165 | $ - | $ 26,485 | $ 35,817 | $ - | $ - | $ 2,610 | $ 6,591 | $ - | **$ 71,502** |
| Vehicles | $ 566,273 | $ 630,500 | $ 116,125 | $ 76,042 | $ - | $ - | $ - | $ - | $ - | $ - | **$ 192,167** |
| Donations | $ 115,952 | $ 115,952 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | **$ -** |
| **TOTAL CAPITALIZED EXPENDITURES** | **$ 2,754,681** | **$ 29,709,832** | **$ 119,348** | **$ 139,912** | **$ 120,242** | **$ 12,967** | **$ 119,046** | **$ 168,316** | **$ 143,366** | **$ 250,314** | **$ 1,073,511** |

# AMARILLO COLLEGE
## Tax Schedule
## as of April 30, 2026

| | FY 2026 | | | | | | FY 2025 | |
|---|---|---|---|---|---|---|---|---|
| | Potter County | Randall County | Moore County Campus | Hereford Campus | Total | | Total | |
| Net Taxable Values | $9,602,595,131 | $11,546,601,678 | $2,882,084,381 | $2,409,546,192 | 23,558,743,001 | | 25,576,045,117 | |
| Tax Rate | $0.21994 | $0.21994 | $0.05000 | $0.04912 | | | | |
| Assessment: | | | | | | | | |
| Maintenance and Operation - $0.16363 | $14,978,911.72 | $17,333,766.02 | $1,441,042.19 | $1,183,487.19 | $34,937,207.12 | | $30,308,925 | |
| Bond Sinking Fund - $0.05631 | $5,154,575.36 | $5,964,932.89 | | | $11,119,508.25 | | $10,799,628 | |
| Moore County | | | | | | | $1,431,956 | |
| Hereford | | | | | | | $1,118,523 | |
| Total Assessment | $20,133,491 | $23,298,699 | $1,441,042 | $1,183,487 | $46,056,715 | | $43,659,032 | |
| Deposits of Current Taxes | 19,294,128.93 | 22,806,768.09 | $1,394,451 | 1,123,872.27 | 44,619,220.58 | | $42,994,794 | |
| Current Collection Rate | 95.83% | 97.89% | 96.77% | 94.96% | 96.88% | | 98.48% | |
| Deposits of Delinquent Taxes | $222,347 | $117,569 | 13,432.75 | $11,108 | $364,456 | | $397,262 | |
| Penalties & Interest | $145,097 | $80,922 | 8,633.79 | $12,537 | $247,190 | | $394,812 | |
| | | | | total collected | $45,230,867 | | $43,786,868 | |
| | | | | | Budgeted Collections | Budget rate | | Budget rate |
| Budgeted - Bonds | | | | | $11,544,759 | 103.82% | $11,827,028 | 109.51% |
| Budgeted - Maintenance and Operation | | | | | $33,313,530 | 103.10% | $29,853,716 | 98.50% |
| Budgeted - Moore County | | | | | $1,384,308 | 96.06% | $1,404,355 | 98.07% |
| Budgeted - Deaf Smith County | | | | | $1,124,088 | 94.98% | $1,099,216 | 98.27% |
| Total Budget | | | | | $47,366,685 | 102.84% | $44,184,315 | 101.20% |
| Total Collected - Current + Delinquent + Penalty/Interest | | | | | $45,230,867 | - | $43,786,868 | |
| Over (Under) Budget | | | | | ($2,135,819) | | ($397,447) | |

# AMARILLO COLLEGE
## Alterations and Improvements
## Projects for Fiscal 2025/2026
## as of April 30, 2026

### AMARILLO - ALL CAMPUSES

| | | PROJECT BUDGETING | | | | | | SOURCE OF FUNDS | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROJECT | DESCRIPTION | BUDGETED | EXPENSED | CIP | ENCUMBERED | STATUS | OVER/ SHORT | TOTAL COST | CURRENT BUDGET | RESERVE | GIFT/ DONATION | OTHER | DIFFERENCE |
| 1 | Classroom Furniture Replacement | 100,000.00 | - | - | - | Not Started | 100,000.00 | - | 100,000.00 | - | - | - | - |
| 2 | New Store Front Upgrades to All Campuses | 25,000.00 | 20,368.00 | - | - | In Progress | 4,632.00 | 20,368.00 | 25,000.00 | - | - | - | - |
| 3 | AMAG Upgrades to All Campuses | 75,000.00 | 24,930.59 | - | 2,406.90 | In Progress | 47,662.51 | 27,337.49 | 75,000.00 | - | - | - | - |
| 4 | 2025-2026 Additional Bond Purchases | - | 137,647.74 | - | - | In Progress | (137,647.74) | 137,647.74 | - | | | | |
| | | 200,000.00 | 182,946.33 | - | 2,406.90 | | 14,646.77 | 185,353.23 | 200,000.00 | - | - | - | - |

### DUMAS CAMPUS LOCATIONS

| | | PROJECT BUDGETING | | | | | | SOURCE OF FUNDS | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROJECT | DESCRIPTION | BUDGETED | EXPENSED | CIP | ENCUMBERED | STATUS | OVER/ SHORT | TOTAL COST | CURRENT BUDGET | RESERVE | GIFT/ DONATION | OTHER | DIFFERENCE |
| 5 | LED Lighting Upgrades | 10,000.00 | - | - | - | Not Started | 10,000.00 | - | 10,000.00 | - | - | - | - |
| 6 | Parking Lot Seal Coat and Repairs | 50,000.00 | - | - | - | Not Started | 50,000.00 | - | 50,000.00 | - | - | - | - |
| 7 | Carpet and Flooring Replacement | 12,000.00 | - | - | - | Not Started | 12,000.00 | - | 12,000.00 | - | - | - | - |
| 8 | Paint and Small Repairs | 6,000.00 | 786.88 | - | 2,955.83 | In Progress | 2,257.29 | 3,742.71 | 6,000.00 | - | - | - | - |
| 9 | Other Unplanned Projects | 5,000.00 | 6,050.00 | - | - | In Progress | (1,050.00) | 6,050.00 | 5,000.00 | - | - | - | - |
| | | 83,000.00 | 6,836.88 | - | 2,955.83 | | 73,207.29 | 9,792.71 | 83,000.00 | - | - | - | - |

### HEREFORD - HEREFORD CAMPUS

| | | PROJECT BUDGETING | | | | | | SOURCE OF FUNDS | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROJECT | DESCRIPTION | BUDGETED | EXPENSED | CIP | ENCUMBERED | STATUS | OVER/ SHORT | TOTAL COST | CURRENT BUDGET | RESERVE | GIFT/ DONATION | OTHER | DIFFERENCE |
| 10 | Truck Driving Track Repairs | 20,000.00 | - | - | - | Not Started | 20,000.00 | - | 20,000.00 | - | - | - | - |
| 11 | LED Lighting Upgrades | 5,000.00 | 429.00 | - | - | In Progress | 4,571.00 | 429.00 | 5,000.00 | - | - | - | - |
| 12 | Carpet and Flooring Replacement | 10,000.00 | - | - | - | Not Started | 10,000.00 | - | 10,000.00 | - | - | - | - |
| 13 | Paint and Small Repairs | 10,000.00 | 10,278.74 | - | 550.07 | In Progress | (828.81) | 10,828.81 | 10,000.00 | - | - | - | - |
| 14 | Other Unplanned Projects | 5,000.00 | 5,007.43 | - | - | In Progress | (7.43) | 5,007.43 | 5,000.00 | - | - | - | - |
| | | 50,000.00 | 15,715.17 | - | 550.07 | | 33,734.76 | 16,265.24 | 50,000.00 | - | - | - | - |

### AMARILLO - WEST CAMPUS

| | | PROJECT BUDGETING | | | | | | SOURCE OF FUNDS | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROJECT | DESCRIPTION | BUDGETED | EXPENSED | CIP | ENCUMBERED | STATUS | OVER/ SHORT | TOTAL COST | CURRENT BUDGET | RESERVE | GIFT/ DONATION | OTHER | DIFFERENCE |
| 15 | Allied Health Classroom Data Drop Installation | 7,504.77 | 7,504.77 | - | - | Complete | - | 7,504.77 | 7,504.77 | - | - | - | - |
| | | 7,504.77 | 7,504.77 | - | - | | - | 7,504.77 | 7,504.77 | - | - | - | - |

### AMARILLO - WASHINGTON STREET CAMPUS

| | | PROJECT BUDGETING | | | | | | SOURCE OF FUNDS | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROJECT | DESCRIPTION | BUDGETED | EXPENSED | CIP | ENCUMBERED | STATUS | OVER/ SHORT | TOTAL COST | CURRENT BUDGET | RESERVE | GIFT/ DONATION | OTHER | DIFFERENCE |
| 16 | College Union Building Signage RFP # 1407 | 128,380.00 | 128,380.00 | - | - | Complete | - | 128,380.00 | 128,380.00 | - | - | - | - |
| 17 | Enrollment Center Signage - Foundation | 39,665.81 | 39,665.81 | - | - | Complete | - | 39,665.81 | 39,665.81 | - | - | - | - |
| 18 | College Union Building Signage (Electrical) - Foundation | 3,150.00 | 3,150.00 | - | - | Complete | - | 3,150.00 | 3,150.00 | - | - | - | - |
| 19 | College Union Building Carpet & Flooring Installation | - | 49,905.57 | - | - | Complete | (49,905.57) | 49,905.57 | - | - | - | - | - |
| 20 | I-40 Building Improvements & Repairs | 98,500.00 | 98,212.22 | - | - | Complete | 287.78 | 98,212.22 | 98,500.00 | - | - | - | - |
| 21 | HVAC Unit Replacement at FM-90 Transmission Tower | - | 38,427.00 | - | - | Complete | (38,427.00) | 38,427.00 | - | - | - | - | - |
| 22 | Durrett Hall Building Improvements | 4,700.00 | 4,675.00 | - | - | Complete | 25.00 | 4,675.00 | 4,700.00 | - | - | - | - |
| 23 | Engineering Building Improvements | 4,700.00 | 4,675.00 | - | - | Complete | 25.00 | 4,675.00 | 4,700.00 | - | - | - | - |
| 24 | Concert Hall Theater Building Improvements | 85,050.00 | - | - | - | In Progress | 85,050.00 | - | 85,050.00 | | | | |
| | | 235,765.81 | 238,710.60 | - | - | | (2,944.79) | 238,710.60 | 235,765.81 | - | - | - | - |

# AMARILLO COLLEGE
## Alterations and Improvements
## Projects for Fiscal 2025/2026
## as of April 30, 2026

AMARILLO - AUXILIARY

| | | PROJECT BUDGETING | | | | | | SOURCE OF FUNDS | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROJECT | DESCRIPTION | BUDGETED | EXPENSED | CIP | ENCUMBERED | STATUS | OVER/ SHORT | TOTAL COST | CURRENT BUDGET | RESERVE | GIFT/ DONATION | OTHER | DIFFERENCE |
| 25 | East Campus Housing, Painting for Residential Housing RFP # 1423 | 240,000.00 | 93,558.00 | - | - | In Progress | 146,442.00 | 93,558.00 | 240,000.00 | - | - | - | - |
| 26 | East Campus Housing Electrical Upgrades | 112,000.00 | 6,516.56 | - | - | In Progress | 105,483.44 | 6,516.56 | 112,000.00 | - | - | - | - |
| 27 | Hagy Paint and Small Repairs | 15,000.00 | 8,551.82 | - | 778.04 | In Progress | 5,670.14 | 9,329.86 | 15,000.00 | - | - | - | - |
| 28 | Hagy Other Unplanned Projects | 5,000.00 | 205.60 | - | - | In Progress | 4,794.40 | 205.60 | 5,000.00 | - | - | - | - |
| 29 | Hagy Carpet and Flooring | 10,000.00 | - | - | - | Not Started | 10,000.00 | - | 10,000.00 | - | - | - | - |
| | | 382,000.00 | 108,831.98 | - | 778.04 | | 272,389.98 | 109,610.02 | 382,000.00 | - | - | - | - |

AMARILLO - ALL CAMPUS ONGOING PROJECTS

| | | PROJECT BUDGETING | | | | | | SOURCE OF FUNDS | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROJECT | DESCRIPTION | BUDGETED | EXPENSED | CIP | ENCUMBERED | STATUS | OVER/ SHORT | TOTAL COST | CURRENT BUDGET | RESERVE | GIFT/ DONATION | OTHER | DIFFERENCE |
| 30 | Other Unplanned Projects | 102,495.23 | 57,235.68 | - | 40,860.00 | In Progress | 4,399.55 | 98,095.68 | 102,495.23 | - | - | - | - |
| 31 | Building Drainage Corrections | 25,000.00 | 566.59 | - | - | In Progress | 24,433.41 | 566.59 | 25,000.00 | - | - | - | - |
| 32 | LED Lighting Upgrades | 56,500.00 | 3,291.74 | - | - | In Progress | 53,208.26 | 3,291.74 | 56,500.00 | - | - | - | - |
| 33 | Paint and Small Repairs | 60,000.00 | 18,583.83 | - | 2,421.60 | In Progress | 38,994.57 | 21,005.43 | 60,000.00 | - | - | - | - |
| 34 | Parking Lot Seal Coat & Repairs | 65,600.00 | 15,967.50 | - | - | In Progress | 49,632.50 | 15,967.50 | 65,600.00 | - | - | - | - |
| 35 | Carpet and Flooring Replacement | 120,000.00 | 68,871.57 | - | - | In Progress | 51,128.43 | 68,871.57 | 120,000.00 | - | - | - | - |
| | | 429,595.23 | 164,516.91 | - | 43,281.60 | | 221,796.72 | 207,798.51 | 429,595.23 | - | - | - | - |
| | | **872,865.81** | **593,678.61** | **-** | **45,688.50** | | **233,498.70** | **639,367.11** | **872,865.81** | **-** | **-** | **-** | **-** |
| | | - | - | - | - | | - | - | - | - | - | - | - |