

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2018/19

Month Ending March 31, 2019

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 11 - UNRESTRICTED / GENERAL FUND						
Revenue						
Federal Revenue (8100 to 8199)	\$ 1,200	-	\$ 1,200	\$ -	0%	\$ 1,200
State Revenue (8600 to 8699)	43,305,407	76,673	43,382,080	29,762,082	69%	13,543,325
Local Revenue (8800 to 8899)	9,336,071	(76,673)	9,259,398	6,217,724	67%	3,118,347
Total Revenue	\$ 52,642,678	-	\$ 52,642,678	\$ 35,979,806	68%	\$ 16,662,872
Expenditures						
Certificated (1000 to 1999)	\$ 21,226,934	(4,980)	\$ 21,221,954	\$ 14,312,970	67%	\$ 6,913,964
Classified (2000 to 2999)	7,979,861	11,440	7,991,301	5,965,701	75%	2,014,160
Benefits (3000 to 3999)	13,697,788	2,201	13,699,989	7,827,864	57%	5,869,924
Supplies (4000 to 4999)	601,564	2,651	604,215	369,693	61%	231,871
Services (5000 to 5999)	3,522,100	208,130	3,730,230	2,552,089	68%	970,011
Capital Outlay (6000 to 6999)	452,364	52,979	505,343	134,874	27%	317,490
Other Outgo (7000 to 7999)	3,153,583	(272,421)	2,881,162	2,946,734	102%	206,849
Total Expenditures	\$ 50,634,194	\$ -	\$ 50,634,194	\$ 34,109,925	67%	\$ 16,524,269
Total Revenue in Excess / (Deficiency) of Expenditures	\$ 2,008,484					
Fund Balance						
Beginning Balance	\$ 11,755,847					
Excess/(Deficiency)	2,008,484					
Total Fund Balance	\$ 13,764,331					

FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 3,507,958	638,974	\$ 4,146,932	\$ 1,875,903	45%	\$ 1,632,055
State Revenue (8600 to 8699)	17,043,817	919,837	17,963,654	13,969,000	78%	3,074,817
Local Revenue (8800 to 8899)	2,527,177	(397,857)	2,129,320	2,096,432	98%	430,745
Total Revenue	\$ 23,078,952	\$ 1,160,954	\$ 24,239,906	\$ 17,941,334	78%	\$ 5,137,618
Expenditures						
Certificated (1000 to 1999)	\$ 5,410,476	575,158	\$ 5,985,634	\$ 3,063,374	51%	\$ 2,347,102
Classified (2000 to 2999)	5,006,455	613,563	5,620,018	2,641,341	47%	2,365,114
Benefits (3000 to 3999)	3,055,087	42,187	3,097,274	1,549,192	50%	1,505,895
Supplies (4000 to 4999)	1,541,597	318,146	1,859,743	565,025	30%	976,572
Services (5000 to 5999)	4,638,409	(352,819)	4,285,590	1,286,358	30%	3,352,051
Capital Outlay (6000 to 6999)	3,060,004	(64,605)	2,995,399	884,629	30%	2,175,375
Other Outgo (7000 to 7999)	366,924	29,325	396,249	140,241	35%	226,683
Total Expenditures	\$ 23,078,952	1,160,955	\$ 24,239,907	\$ 10,130,160	44%	\$ 12,948,792

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FUND 22 - BUILDING FUND						
Revenue						
Federal Revenue (8100 to 8199)	-		-	-		-
State Revenue (8600 to 8699)	-		-			-
Local Revenue (8800 to 8899)	\$ 343,314	-	\$ 343,314	\$ 225,291	66%	\$ 118,023
Total Revenue	\$ 343,314		\$ 343,314	\$ 225,291	66%	\$ 118,023
Expenditures						
Supplies (4000 to 4999)	\$ 553	21,300	\$ 21,853	\$ 1,621	7%	\$ 20,232
Services (5000 to 5999)	1,173,572	(645,000)	528,572	30,774	6%	497,798
Capital Outlay (6000 to 6999)	2,481,451	623,700	3,105,151	729,367	23%	2,375,784
Other Outgo (7000 to 7999)	(2,500,000)	-	(2,500,000)	-	0%	(2,500,000)
Total Expenditures	\$ 1,155,576	0	\$ 1,155,576	\$ 761,762	66%	\$ 393,815
Total Revenue in Excess / (Deficiency) of Expenditures	(812,262)					
Fund Balance						
Beginning Balance	\$ 1,210,623					
Excess/(Deficiency)	(812,262)					
Total Fund Balance	\$ 398,361					

FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
Federal Revenue (8100 to 8199)			-			-
State Revenue (8600 to 8699)	\$ 857,302	217,231	\$ 1,074,533	\$ 488,273	45%	\$ 586,260
Local Revenue (8800 to 8899)	145,518	-	145,518	7,242	5%	138,276
Total Revenue	\$ 1,002,820	\$ 217,231	\$ 1,220,051	\$ 495,515	49%	\$ 724,536
Expenditures						
Certificated (1000 to 1999)	-		-			-
Classified (2000 to 2999)	\$ 457,852	32,000	\$ 489,852	\$ 333,397	68%	\$ 156,455
Benefits (3000 to 3999)	239,546	20,100	259,646	168,722	65%	90,924
Supplies (4000 to 4999)	130,030	116,185	246,215	11,054	4%	235,161
Services (5000 to 5999)	27,743	200	27,943	4,975	18%	22,968
Capital Outlay (6000 to 6999)	15,500	48,746	64,246	-	0%	64,246
Other Outgo (7000 to 7999)	-	-	-			-
Total Expenditures	\$ 870,671	\$ 217,231	\$ 1,087,902	\$ 518,148	60%	\$ 569,754
Total Revenue in Excess / (Deficiency) of Expenditures	132,149					
Fund Balance						
Beginning Balance	\$ 233,822					
Excess/(Deficiency)	132,149					
Total Fund Balance	\$ 365,971					

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FUND 41 - CAPITAL PROJECTS FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 2,000		\$ 2,000	1,637		\$ 363
Total Revenue	<u>\$ 2,000</u>		<u>\$ 2,000</u>	<u>\$ 1,637</u>		<u>\$ 363</u>
Expenditures						
Capital Outlay (6000 to 6999)	\$ 264,498		\$ 264,498	-		\$ 264,498
Total Expenditures	<u>\$ 264,498</u>		<u>\$ 264,498</u>	<u>\$ -</u>		<u>\$ 264,498</u>
Total Revenue in Excess / (Deficiency) of Expenditures						<u>\$ (262,498)</u>
Fund Balance						
Beginning Balance	\$ 262,498					
Excess/(Deficiency)		(262,498)				
Total Fund Balance	<u>\$ 0</u>					

FUND 51 - CERTIFICATE OF PARTICIPATION (LRB)						
Revenue						
Local Revenue (8800 to 8899)			\$ -	\$ 2,066		\$ (2,066)
Total Revenue	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 2,066</u>		<u>\$ (2,066)</u>
Fund Balance						
Beginning Balance	\$ 331,262					
Excess/(Deficiency)		-				
Total Fund Balance	<u>\$ 331,262</u>					

FUND 61 - SELF-INSURANCE FUND						
Revenue						
Local Revenue (8800 to 8899)			\$ -	\$ 399		\$ (399)
Total Revenue	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 399</u>		<u>\$ (399)</u>
Fund Balance						
Beginning Balance	\$ 53,943					
Excess/(Deficiency)		-				
Total Fund Balance	<u>\$ 53,943</u>					

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FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	\$ 21,000		\$ 21,000	\$ 18,818	90%	\$ 2,182
Total Revenue	\$ 21,000		\$ 21,000	\$ 18,818	90%	\$ 2,182
Expenditures						
Services (5000 to 5999)	\$ 21,000		\$ 21,000	\$ 20,234	96%	\$ 765
Total Expenditures	\$ 21,000		\$ 21,000	\$ 20,234	96%	\$ 765

FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 25,242,200	-	\$ 25,242,200	\$ 16,455,515	65%	\$ 8,786,685
State Revenue (8600 to 8699)	5,884,249	500,000	6,384,249	6,128,139	96%	256,110
Local Revenue (8800 to 8899)	-	-	-	-	-	-
Total Revenue	\$ 31,126,449		\$ 31,626,449	\$ 22,583,654	71%	\$ 9,042,795
Expenditures						
Services (5000 to 5999)	\$ 242,200	-	\$ 242,200	\$ 237,200	98%	\$ 5,000
Other Outgo (7000 to 7999)	30,884,249	500,000	31,384,249	22,246,406	71%	9,137,843
Total Expenditures	\$ 31,126,449		\$ 31,626,449	\$ 22,483,606	71%	\$ 9,142,843

FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	-		-	\$ 148,250		(148,250.18)
Financing Source (8900 to 8999)	\$ 32,003,655		\$ 32,003,655	\$ 32,003,655	100%	\$ -
Total Revenue	\$ 32,003,655		\$ 32,003,655	\$ 32,151,905	100%	\$ (148,250)
Expenditures						
Services (5000 to 5999)	\$ -	\$ -	\$ -	\$ 81,069		\$ (81,069)
Capital Outlay (6000 to 6999)	32,003,655	-	32,003,655	57,255	0%	31,946,400
Total Expenditures	\$ 32,003,655		\$ 32,003,655	\$ 138,324	0%	\$ 31,865,331