

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2019/20
Month Ending September 30, 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) | 39,386,355 | - | 39,386,355 | 10,387,528 | 26% | 28,998,827 |
| State STRS On-Behalf Payments | 2,674,765 | - | 2,674,765 | - | 0% | 2,674,765 |
| Local Revenue (8800 to 8899) | 9,916,004 | - | 9,916,004 | 1,259,837 | 13% | 8,656,167 |
| Total Revenue | \$ 51,978,324 | - | \$ 51,978,324 | \$ 11,647,365 | 22% | \$ 40,330,959 |
| Expenditures | | | | | | |
| Certificated (1000 to 1999) | \$ 21,572,065 | (16,252) | \$ 21,555,813 | \$ 4,960,107 | 23% | \$ 16,595,706 |
| Classified (2000 to 2999) | 8,496,185 | - | 8,496,185 | 2,130,181 | 25% | 6,366,004 |
| Benefits (3000 to 3999) | 12,647,533 | 5,906 | 12,653,439 | 2,671,611 | 21% | 9,981,828 |
| Benefits (STRS On-Behalf Payments) | 2,674,765 | - | 2,674,765 | - | 0% | 2,674,765 |
| Supplies (4000 to 4999) | 642,099 | (29,723) | 612,376 | 162,155 | 26% | 4,504,757 |
| Services (5000 to 5999) | 4,649,991 | 16,921 | 4,666,912 | 1,207,623 | 26% | (834,822) |
| Capital Outlay (6000 to 6999) | 347,010 | 25,790 | 372,800 | 14,949 | 4% | 1,956,746 |
| Other Outgo (7000 to 7999) | 1,974,337 | (2,642) | 1,971,695 | - | 0% | - |
| Total Expenditures | \$ 53,003,985 | \$ 0 | \$ 53,003,985 | \$ 11,146,626 | 21% | \$ 41,244,983 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (1,025,661) | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 11,829,297 | | | | | |
| Excess/(Deficiency) | (1,025,661) | | | | | |
| Total Fund Balance | \$ 10,803,636 | | | | | |

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|---|-----------------------|-------------------|----------------------|---------------------|------------|----------------------|
| FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS | | | | | | |
| Revenue | | | | | | |
| Federal Revenue (8100 to 8199) | \$ 3,720,955 | - | \$ 3,720,955 | \$ 480,511 | 13% | \$ 3,240,444 |
| State Revenue (8600 to 8699) | 8,827,491 | 206,193 | 9,033,684 | 2,422,799 | 27% | 6,610,885 |
| State STRS On-Behalf Payments | 600,793 | - | 600,793 | - | 0% | 600,793 |
| Local Revenue (8800 to 8899) | 2,194,226 | (95,766) | 2,098,460 | 380,814 | 18% | 1,717,646 |
| Transfers (8980 to 8981) | 94,337 | - | 94,337 | - | 0% | 94,337 |
| Total Revenue | \$ 15,437,802 | \$ 110,427 | \$ 15,548,229 | \$ 3,284,124 | 21% | \$ 12,264,105 |
| Expenditures | | | | | | |
| Certificated (1000 to 1999) | \$ 5,646,433 | 69,775 | \$ 5,716,208 | \$ 1,194,184 | 21% | \$ 4,522,024 |
| Classified (2000 to 2999) | 4,183,410 | 9,624 | 4,193,034 | 783,557 | 19% | 3,409,477 |
| Benefits (3000 to 3999) | 2,672,981 | 126,716 | 2,799,697 | 520,085 | 19% | 2,279,612 |
| Benefits (STRS On-Behalf Payments) | 600,793 | - | 600,793 | - | 0% | 600,793 |
| Supplies (4000 to 4999) | 1,678,345 | 91,330 | 1,769,675 | 127,079 | 7% | 1,642,595 |
| Services (5000 to 5999) | 3,086,986 | (62,282) | 3,024,704 | 216,825 | 7% | 2,807,879 |
| Capital Outlay (6000 to 6999) | 2,269,544 | (172,894) | 2,096,650 | 78,731 | 4% | 2,017,919 |
| Other Outgo (7000 to 7999) | 486,149 | 138,782 | 624,931 | 188,123 | 30% | 436,807 |
| Total Expenditures | \$ 20,624,641 | \$ 201,051 | \$ 20,825,691 | \$ 3,108,585 | 15% | \$ 17,717,106 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (5,186,838) | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 6,230,244 | | | | | |
| Excess/(Deficiency) | (5,186,838) | | | | | |
| Total Fund Balance | \$ 1,043,406 | | | | | |

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| FUND 22 - BUILDING FUND | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | 344,604 | - | \$ 344,604 | \$ 18,952 | 5% | \$ 325,652 |
| Interfund Transfers In | 14,218 | - | \$ 14,218 | \$ - | 0% | 14,218 |
| Total Revenue | \$ 358,822 | | \$ 358,822 | \$ 18,952 | 5% | \$ 339,870 |
| Expenditures | | | | | | |
| Supplies (4000 to 4999) | \$ - | 6,034 | \$ 6,034 | \$ 6,034 | 100% | \$ - |
| Services (5000 to 5999) | 162,090 | (3,152) | 158,938 | - | 0% | 158,938 |
| Capital Outlay (6000 to 6999) | 2,226,138 | (2,882) | 2,223,256 | 7,800 | 0% | 2,215,456 |
| Total Expenditures | \$ 2,388,228 | \$ 2,882 | \$ 2,388,228 | \$ 13,834 | 1% | \$ 2,374,394 |
| Total Revenue in Excess / (Deficiency) of Expenditures | (2,029,406) | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 3,217,434 | | | | | |
| Excess/(Deficiency) | (2,029,406) | | | | | |
| Total Fund Balance | \$ 1,188,028 | | | | | |

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|---|---------------------|-------------|---------------------|-------------------|------------|---------------------|
| FUND 33 - CHILD DEVELOPMENT FUND | | | | | | |
| Revenue | | | | | | |
| State Revenue (8600 to 8699) | \$ 1,074,533 | - | \$ 1,074,533 | \$ - | 0% | \$ 1,074,533 |
| Local Revenue (8800 to 8899) | 8,000 | - | 8,000 | 6,108 | 76% | 1,892 |
| Total Revenue | \$ 1,082,533 | \$ - | \$ 1,082,533 | \$ 6,108 | 1% | \$ 1,076,425 |
| Expenditures | | | | | | |
| Certificated (1000 to 1999) | \$ 52,956 | - | \$ 52,956 | \$ 13,239 | 25% | \$ 39,717 |
| Classified (2000 to 2999) | 432,996 | - | 432,996 | 110,053 | 25% | \$ 322,943 |
| Benefits (3000 to 3999) | 252,306 | - | 252,306 | 54,438 | 22% | 197,869 |
| Supplies (4000 to 4999) | 257,177 | - | 257,177 | 35 | 0% | 257,142 |
| Services (5000 to 5999) | 27,943 | - | 27,943 | 60 | 0% | 27,883 |
| Capital Outlay (6000 to 6999) | 64,246 | - | 64,246 | - | 0% | 64,246 |
| Total Expenditures | \$ 1,087,624 | \$ - | \$ 1,087,624 | \$ 177,825 | 16% | \$ 909,799 |
| Total Revenue in Excess / (Deficiency) of Expenditures | (5,091) | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 253,863 | | | | | |
| Excess/(Deficiency) | (5,091) | | | | | |
| Total Fund Balance | \$ 248,772 | | | | | |

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|---|---------------------|-------------|-------------------|---------------|------------|-------------------|
| FUND 51 - CERTIFICATE OF PARTICIPATION (LRB) | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 1,000 | - | \$ 1,000 | \$ 555 | 55% | \$ 445 |
| Total Revenue | \$ 1,000 | | \$ 1,000 | \$ 555 | 55% | \$ 445 |
| Total Revenue in Excess / (Deficiency) of Expenditures | 1,000 | | | | | |
| Expenditures | | | | | | |
| Capital Outlay (6000 to 6999) | \$ 336,392 | - | \$ 336,392 | - | 0% | \$ 336,392 |
| Total Expenditures | \$ 336,392 | \$ - | \$ 336,392 | \$ - | 0% | \$ 336,392 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (335,392) | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 335,392 | | | | | |
| Excess/(Deficiency) | (335,392) | | | | | |
| Total Fund Balance | \$ - | | | | | |

| | | | | | | |
|---|------------------|---|---------------|--------------|-----|---------------|
| FUND 61 - SELF-INSURANCE FUND | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 650 | - | \$ 650 | \$ 92 | 14% | \$ 558 |
| Total Revenue | \$ 650 | | \$ 650 | \$ 92 | | \$ 558 |
| Total Revenue in Excess / (Deficiency) of Expenditures | 650 | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 54,614 | | | | | |
| Excess/(Deficiency) | 650 | | | | | |
| Total Fund Balance | \$ 55,264 | | | | | |

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|---|------------------|---|------------------|-----------------|------------|------------------|
| FUND 72 - STUDENT REPRESENTATIVE FEES | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 19,000 | - | \$ 19,000 | \$ 8,467 | 45% | \$ 10,533 |
| Total Revenue | \$ 19,000 | | \$ 19,000 | \$ 8,467 | 45% | \$ 10,533 |
| Expenditures | | | | | | |
| Services (5000 to 5999) | \$ 19,000 | - | \$ 19,000 | \$ 1,762 | 9% | \$ 17,238 |
| Total Expenditures | \$ 19,000 | | \$ 19,000 | \$ 1,762 | 9% | \$ 17,238 |
| Total Revenue in Excess / (Deficiency) of Expenditures | - | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ (654) | | | | | |
| Excess/(Deficiency) | - | | | | | |
| Total Fund Balance | \$ (654) | | | | | |

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|---|----------------------|-------------|----------------------|---------------------|------------|----------------------|
| FUND 74 - STUDENT FINANCIAL AID FUNDS | | | | | | |
| Revenue | | | | | | |
| Federal Revenue (8100 to 8199) | \$ 25,248,000 | - | \$ 25,248,000 | \$ 4,825,935 | 19% | \$ 20,422,065 |
| State Revenue (8600 to 8699) | 7,794,088 | - | 7,794,088 | 5,079,690 | 65% | 2,714,398 |
| Local Revenue (8800 to 8899) | - | - | - | - | | - |
| Total Revenue | \$ 33,042,088 | | \$ 33,042,088 | \$ 9,905,625 | 30% | \$ 23,136,463 |
| Expenditures | | | | | | |
| Other Outgo (7000 to 7999) | \$ 33,042,088 | - | \$ 33,042,088 | \$ 7,131,215 | 22% | \$ 25,910,873 |
| Total Expenditures | \$ 33,042,088 | | \$ 33,042,088 | \$ 7,131,215 | 22% | \$ 25,910,873 |
| Total Revenue in Excess / (Deficiency) of Expenditures | | | | | | - |
| Fund Balance | | | | | | |
| Beginning Balance | \$ - | | | | | |
| Excess/(Deficiency) | - | | | | | |
| Total Fund Balance | \$ - | | | | | |

| | | | | | | |
|---|----------------------|---|----------------------|-------------------|------------|----------------------|
| FUND 81 - GENERAL OBLIGATION BOND | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 260,000 | - | \$ 260,000 | \$ 62,062 | 24% | \$ 197,938 |
| Financing Source (8900 to 8999) | - | - | - | - | 0% | - |
| Total Revenue | \$ 260,000 | | \$ 260,000 | \$ 62,062 | 24% | \$ 197,938 |
| Expenditures | | | | | | |
| Services (5000 to 5999) | \$ 450,000 | - | \$ 450,000 | \$ - | 0% | \$ 450,000 |
| Capital Outlay (6000 to 6999) | 14,554,570 | - | 14,554,570 | 152,928 | 1% | 14,401,642 |
| Total Expenditures | \$ 15,004,570 | | \$ 15,004,570 | \$ 152,928 | 1% | \$ 14,851,642 |
| Total Revenue in Excess / (Deficiency) of Expenditures | | | | | | (14,744,570) |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 32,046,553 | | | | | |
| Excess/(Deficiency) | (14,744,570) | | | | | |
| Total Fund Balance | \$ 17,301,983 | | | | | |