

**IMPERIAL COMMUNITY COLLEGE**  
**Monthly Budget Report**  
**Fiscal Year 2020/21**  
**Month Ending May 31, 2021**

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
<b>FUND 11 - UNRESTRICTED / GENERAL FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 45,555,736	-	\$ 45,555,736	\$ 32,760,633	72%	\$ 12,795,103
State STRS On-Behalf Payments	2,169,705	-	2,169,705	-	0%	2,169,705
Local Revenue (8800 to 8899)	10,059,513	-	10,059,513	9,797,451	97%	262,062
<b>Total Revenue</b>	<b>\$ 57,784,954</b>	<b>-</b>	<b>\$ 57,784,954</b>	<b>\$ 42,558,084</b>	<b>74%</b>	<b>\$ 15,226,870</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 21,654,040	849	\$ 21,654,889	\$ 18,931,803	87%	\$ 2,723,086
Classified (2000 to 2999)	9,534,364	7,392	9,541,756	8,084,827	85%	1,456,929
Benefits (3000 to 3999)	13,252,700	4,534	13,257,234	11,134,787	84%	2,122,447
Benefits (STRS On-Behalf Payments)	2,169,705	-	2,169,705	-	0%	2,169,705
Supplies (4000 to 4999)	700,129	113,789	813,918	336,465	41%	477,453
Services (5000 to 5999)	4,912,057	(68,157)	4,843,900	2,930,838	61%	1,913,062
Capital Outlay (6000 to 6999)	404,209	14,618	418,827	97,806	23%	321,021
Other Outgo (7000 to 7999)	5,737,151	(73,025)	5,664,126	5,510,000	97%	154,126
<b>Total Expenditures</b>	<b>\$ 58,364,355</b>	<b>\$ 0</b>	<b>\$ 58,364,355</b>	<b>\$ 47,026,526</b>	<b>81%</b>	<b>\$ 11,337,829</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (579,401)</b>	<b>\$ (0)</b>	<b>\$ (579,401)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 12,945,249		\$ 14,330,605	*		
Excess/(Deficiency)	(579,401)		(579,401)	**		
<b>Total Fund Balance</b>	<b>\$ 12,365,848</b>		<b>\$ 13,751,204</b>			

<b>FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 6,761,680	28,624,500	\$ 35,386,180	\$ 5,365,222	15%	\$ 30,020,958
State Revenue (8600 to 8699)	16,613,459	(60,241)	16,553,218	13,724,607	83%	2,828,612
State STRS On-Behalf Payments	487,547	-	487,547	-	0%	487,547
Local Revenue (8800 to 8899)	2,330,218	1,131,554	3,461,772	1,555,841	45%	1,905,931
<b>Total Revenue</b>	<b>\$ 26,192,904</b>	<b>\$ 29,695,813</b>	<b>\$ 55,888,717</b>	<b>\$ 20,645,669</b>	<b>79%</b>	<b>\$ 35,243,048</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 5,573,211	774,805	\$ 6,348,016	\$ 4,525,030	71%	\$ 1,822,986
Classified (2000 to 2999)	4,898,187	193,526	5,091,713	3,328,894	65%	1,762,819
Benefits (3000 to 3999)	2,893,980	103,512	2,997,492	2,122,346	71%	875,146
Benefits (STRS On-Behalf Payments)	604,793	-	604,793	-	0%	604,793
Supplies (4000 to 4999)	2,939,037	(405,694)	2,533,343	871,613	34%	1,661,730
Services (5000 to 5999)	6,283,373	26,478,088	32,761,461	2,253,996	7%	30,507,464
Capital Outlay (6000 to 6999)	2,916,128	1,062,399	3,978,527	1,228,483	31%	2,750,044
Other Outgo (7000 to 7999)	1,427,924	910,169	2,338,093	1,967,434	84%	370,659
<b>Total Expenditures</b>	<b>\$ 27,536,633</b>	<b>\$ 29,116,805</b>	<b>\$ 56,653,438</b>	<b>\$ 16,297,796</b>	<b>59%</b>	<b>\$ 40,355,642</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (1,343,729)</b>		<b>\$ (764,721)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 1,368,895		\$ 1,195,943	*		
Excess/(Deficiency)	(1,343,729)		(764,721)	**		
<b>Total Fund Balance</b>	<b>\$ 25,166</b>		<b>\$ 431,222</b>			

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<b>FUND 22 - BUILDING FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 455,000	-	\$ 455,000	\$ 268,320	59%	\$ 186,680
Interfund Transfers In	350,000	-	350,000	1,241,588	0%	(891,588)
<b>Total Revenue</b>	<b>\$ 805,000</b>		<b>\$ 805,000</b>	<b>\$ 1,509,908</b>	<b>188%</b>	<b>\$ (704,908)</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 62,503	(41,874)	\$ 20,629	\$ 13,740	67%	\$ 6,889
Capital Outlay (6000 to 6999)	3,725,382	41,874	3,767,256	215,872	6%	3,551,384
<b>Total Expenditures</b>	<b>\$ 3,787,885</b>	<b>\$ -</b>	<b>\$ 3,787,885</b>	<b>\$ 229,613</b>	<b>6%</b>	<b>\$ 3,558,272</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>		(2,982,885)	(2,982,885)			
<b>Fund Balance</b>						
Beginning Balance	\$ 7,384,048		\$ 7,289,716			*
Excess/(Deficiency)	(2,982,885)		(2,982,885)			**
<b>Total Fund Balance</b>	<b>\$ 4,401,163</b>		<b>\$ 4,306,831</b>			

<b>FUND 33 - CHILD DEVELOPMENT FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 1,189,763	491	\$ 1,190,254	\$ 950,622	80%	\$ 239,632
Local Revenue (8800 to 8899)	25,152	10,000	35,152	26,822	76%	8,330
<b>Total Revenue</b>	<b>\$ 1,214,915</b>	<b>\$ 10,491</b>	<b>\$ 1,225,406</b>	<b>\$ 977,444</b>	<b>80%</b>	<b>\$ 247,962</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 55,603	0	\$ 55,603	\$ 49,539	89%	\$ 6,064
Classified (2000 to 2999)	454,401	(0)	454,401	365,842	81%	\$ 88,559
Benefits (3000 to 3999)	265,224	0	265,224	240,405	91%	24,819
Supplies (4000 to 4999)	249,567	(12,643)	236,924	25,284	11%	211,640
Services (5000 to 5999)	27,943	13,423	41,366	17,997	44%	23,369
Capital Outlay (6000 to 6999)	139,025	10,210	149,235	27,213	18%	122,022
<b>Total Expenditures</b>	<b>\$ 1,191,763</b>	<b>\$ 10,991</b>	<b>\$ 1,202,754</b>	<b>\$ 726,280</b>	<b>61%</b>	<b>\$ 476,473</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>		23,152	22,652			
<b>Fund Balance</b>						
Beginning Balance	\$ 214,070		\$ 214,104			*
Excess/(Deficiency)	23,152		22,652			**
<b>Total Fund Balance</b>	<b>\$ 237,222</b>		<b>\$ 236,756</b>			

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<b>FUND 51 - CERTIFICATE OF PARTICIPATION (LRB)</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 2,000	-	\$ 2,000	\$ 2,534	127%	\$ (534)
<b>Total Revenue</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,534</b>	<b>127%</b>	<b>\$ (534)</b>
<b>Expenditures</b>						
Capital Outlay (6000 to 6999)	\$ 343,099	-	\$ 343,099	\$ -	0%	\$ 343,099
<b>Total Expenditures</b>	<b>\$ 343,099</b>	<b>\$ -</b>	<b>\$ 343,099</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 343,099</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (341,099)</b>		<b>(341,099)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 341,099		\$ 341,099			*
Excess/(Deficiency)	(341,099)		(341,099)			**
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>			

<b>FUND 61 - SELF-INSURANCE FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 750	-	\$ 750	\$ 918	122%	\$ (168)
Local Revenue (8800 to 8899)	160,000	-	160,000	160,000	100%	-
<b>Total Revenue</b>	<b>\$ 160,750</b>	<b>-</b>	<b>\$ 160,750</b>	<b>\$ 160,918</b>		<b>\$ (168)</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 80,000	20,000	\$ 100,000	\$ 94,515		\$ 5,485
<b>Total Expenditures</b>	<b>\$ 80,000</b>	<b>20,000</b>	<b>\$ 100,000</b>	<b>\$ 94,515</b>		<b>\$ 5,485</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 80,750</b>		<b>60,750</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 55,608		\$ 55,645			*
Excess/(Deficiency)	80,750		60,750			**
<b>Total Fund Balance</b>	<b>\$ 136,358</b>		<b>\$ 116,395</b>			

<b>FUND 69 - OTHER INTERNAL SERVICES FUND</b>						
<b>Revenue</b>						
Interfund Transfers In	\$ 5,000,000	-	\$ 5,000,000	\$ 5,000,000	100%	\$ -
<b>Total Revenue</b>	<b>\$ 5,000,000</b>	<b>-</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>		<b>\$ -</b>
<b>Expenditures</b>						
	\$ -	-	\$ -	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 5,000,000</b>		<b>5,000,000</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 5,000,000		\$ 5,000,000			*
Excess/(Deficiency)	5,000,000		5,000,000			**
<b>Total Fund Balance</b>	<b>\$ 10,000,000</b>		<b>\$ 10,000,000</b>			

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<b>FUND 71 - Associated Student Government / Campus Clubs</b>						
<b>Revenue</b>						
Vendor Contracts	\$ 23,000	2,500	\$ 25,500	\$ 23,078	91%	\$ 2,422
Vending Machines	-	-	-	303	0%	(303)
Special Events	100	-	100	-	0%	100
Interest	100	-	100	33	33%	67
Campus Clubs Local Revenue	54,357	(0)	54,357	1,240	2%	53,117
Other	2,800	-	2,800	8,441	301%	(5,641)
Transfer In (Inactive Clubs)	3,501	(0)	3,501	-	0%	3,501
<b>Total Revenue</b>	<b>\$ 83,858</b>	<b>\$ 2,500</b>	<b>\$ 86,358</b>	<b>\$ 33,094</b>	<b>39%</b>	<b>\$ 53,263</b>
<b>Expenditures</b>						
ASG General Expenses	\$ 5,325	2,200	\$ 7,525	\$ 3,867	51%	\$ 1,458
Campus Clubs Expenses	54,253	(0)	54,253	\$ 361	1%	53,892
President / Secretary Stipends	3,175	-	3,175	\$ 2,275	72%	900
Administration - Senate Stipends / Promotional	3,000	4,801	7,801	\$ 5,692	73%	2,109
Committee Events / Activities	13,500	-	12,500	\$ 2,727	22%	9,773
Contingency	1,000	-	1,000	\$ -	0%	1,000
<b>Total Expenditures</b>	<b>\$ 80,253</b>	<b>\$ 7,001</b>	<b>\$ 86,254</b>	<b>\$ 14,923</b>	<b>19%</b>	<b>\$ 69,131</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>3,605</b>		<b>104</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 192,115		\$ 196,635			*
Excess/(Deficiency)	3,605		104			**
<b>Total Fund Balance</b>	<b>\$ 195,720</b>		<b>\$ 196,739</b>			

<b>FUND 72 - STUDENT REPRESENTATIVE FEES</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 19,000	19,000	\$ 38,000	\$ 37,362	98%	\$ 638
<b>Total Revenue</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 38,000</b>	<b>\$ 37,362</b>	<b>98%</b>	<b>\$ 638</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 24,406	13,594	\$ 38,000	\$ 1,195	3%	\$ 36,805
<b>Total Expenditures</b>	<b>\$ 24,406</b>	<b>\$ 13,594</b>	<b>\$ 38,000</b>	<b>\$ 1,195</b>	<b>3%</b>	<b>\$ 23,211</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>(5,406)</b>		<b>-</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 6,736		\$ 23,301			*
Excess/(Deficiency)	(5,406)		-			**
<b>Total Fund Balance</b>	<b>\$ 1,330</b>		<b>\$ 23,301</b>			

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<b>FUND 74 - STUDENT FINANCIAL AID FUNDS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 26,411,303	16,883,831	\$ 43,295,134	\$ 21,131,979	49%	\$ 22,163,155
State Revenue (8600 to 8699)	8,886,265	68,574	8,954,839	7,651,934	85%	1,302,905
<b>Total Revenue</b>	<b>\$ 35,297,568</b>	<b>\$ 16,952,405</b>	<b>\$ 52,249,973</b>	<b>\$ 28,783,913</b>	<b>55%</b>	<b>\$ 23,466,060</b>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 35,297,568	16,952,405	\$ 52,249,973	\$ 28,243,071	54%	\$ 24,006,902
<b>Total Expenditures</b>	<b>\$ 35,297,568</b>	<b>\$ 16,952,405</b>	<b>\$ 52,249,973</b>	<b>\$ 28,243,071</b>	<b>54%</b>	<b>\$ 24,006,902</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	-		-			
<b>Fund Balance</b>						
Beginning Balance	\$ (174)		\$ (10,231)			*
Excess/(Deficiency)	-		-			**
<b>Total Fund Balance</b>	<b>\$ (174)</b>		<b>\$ (10,231)</b>			

<b>FUND 81 - GENERAL OBLIGATION BOND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ -	-	\$ -	\$ 34,723	0%	\$ (34,723)
Local Revenue (8800 to 8899)	\$ 750,000	-	\$ 750,000	\$ 324,349	43%	\$ 425,651
Financing Source (8900 to 8999)	\$ 18,726,001	-	\$ 18,726,001	\$ 18,726,001	0%	0
<b>Total Revenue</b>	<b>\$ 19,476,001</b>	<b>\$ -</b>	<b>\$ 19,476,001</b>	<b>\$ 19,085,073</b>	<b>98%</b>	<b>\$ 390,928</b>
<b>Expenditures</b>						
Classified (2000 to 2999)	\$ 66,209	-	\$ 66,209	\$ -	0%	\$ 66,209
Benefits (3000 to 3999)	27,100	-	27,100	\$ -	0%	27,100
Supplies (4000 to 4999)	-	1,631	1,631	\$ -	0%	1,631
Services (5000 to 5999)	7,000	-	7,000	\$ -	0%	7,000
Capital Outlay (6000 to 6999)	9,960,642	(1,631)	9,959,011	747,358	8%	9,211,653
<b>Total Expenditures</b>	<b>\$ 10,060,951</b>	<b>\$ -</b>	<b>\$ 10,060,951</b>	<b>\$ 747,358</b>	<b>7%</b>	<b>\$ 9,313,593</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	9,415,050		9,415,050			
<b>Fund Balance</b>						
Beginning Balance	\$ 31,357,587		\$ 31,357,587			*
Excess/(Deficiency)	9,415,050		9,415,050			**
<b>Total Fund Balance</b>	<b>\$ 40,772,637</b>		<b>\$ 40,772,637</b>			

\* Fund balance data updated to reflect actual fund balances reported at June 30, 2020 on CCFS-311 Report.

\*\* Revenues in Excess / (Deficiency) of Expenditures based on budget revisions year-to-date.