

**IMPERIAL COMMUNITY COLLEGE**  
**Monthly Budget Report**  
**Fiscal Year 2020/21**  
**Month Ending June 30, 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	\$ 40,522,294	89%	\$ 5,033,442
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	9,792,360	97%	267,153
<b>Total Revenue</b>	<b>\$ 57,784,954</b>	<b>-</b>	<b>\$ 57,784,954</b>	<b>\$ 50,314,654</b>	<b>87%</b>	<b>\$ 7,470,300</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 21,654,040	849	\$ 21,654,889	\$ 20,801,991	96%	\$ 852,898
Classified (2000 to 2999)	9,534,364	7,392	9,541,756	8,945,059	94%	596,697
Benefits (3000 to 3999)	13,252,700	4,534	13,257,234	12,314,683	93%	942,551
Benefits (STRS On-Behalf Payments)	2,169,705	-	2,169,705	-	0%	2,169,705
Supplies (4000 to 4999)	700,129	117,402	817,531	440,458	54%	377,072
Services (5000 to 5999)	4,912,057	(69,157)	4,842,900	3,202,944	66%	1,639,957
Capital Outlay (6000 to 6999)	404,209	12,005	416,214	193,030	46%	223,184
Other Outgo (7000 to 7999)	5,737,151	569,459	6,306,610	6,152,484	98%	154,126
<b>Total Expenditures</b>	<b>\$ 58,364,355</b>	<b>\$ 642,484</b>	<b>\$ 59,006,839</b>	<b>\$ 52,050,649</b>	<b>88%</b>	<b>\$ 6,956,190</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (579,401)</b>	<b>\$ (642,484)</b>	<b>\$ (1,221,885)</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	\$ 6,750,874	19%	\$ 28,635,306
State Revenue (8600 to 8699)	16,613,459	237,058	16,850,517	14,090,683	84%	2,759,834
State STRS On-Behalf Payments	487,547	-	487,547	-	0%	487,547
Local Revenue (8800 to 8899)	2,330,218	1,339,407	3,669,625	2,220,761	61%	1,448,864
<b>Total Revenue</b>	<b>\$ 26,192,904</b>	<b>\$ 30,200,965</b>	<b>\$ 56,393,869</b>	<b>\$ 23,062,318</b>	<b>88%</b>	<b>\$ 33,331,551</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 5,573,211	870,754	\$ 6,443,965	\$ 4,958,539	77%	\$ 1,485,426
Classified (2000 to 2999)	4,898,187	300,837	5,199,024	3,717,133	71%	1,481,890
Benefits (3000 to 3999)	2,893,980	160,134	3,054,114	2,262,357	74%	791,757
Benefits (STRS On-Behalf Payments)	604,793	-	604,793	-	0%	604,793
Supplies (4000 to 4999)	2,939,037	(326,108)	2,612,929	1,144,196	44%	1,468,733
Services (5000 to 5999)	6,283,373	26,527,766	32,811,139	2,462,231	8%	30,348,909
Capital Outlay (6000 to 6999)	2,916,128	1,059,226	3,975,354	1,555,135	39%	2,420,219
Other Outgo (7000 to 7999)	1,427,924	1,029,347	2,457,271	3,067,493	125%	(610,222)
<b>Total Expenditures</b>	<b>\$ 27,536,633</b>	<b>\$ 29,621,956</b>	<b>\$ 57,158,589</b>	<b>\$ 19,167,084</b>	<b>70%</b>	<b>\$ 37,991,505</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (1,343,729)</b>		<b>\$ (764,720)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 1,368,895		\$ 1,195,943	*		
Excess/(Deficiency)	(1,343,729)		(764,720)	**		
<b>Total Fund Balance</b>	<b>\$ 25,166</b>		<b>\$ 431,223</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	1,307,729	0%	(957,729)
<b>Total Revenue</b>	<b>\$ 805,000</b>		<b>\$ 805,000</b>	<b>\$ 1,576,049</b>	<b>196%</b>	<b>\$ (771,049)</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	251,338	7%	3,515,918
<b>Total Expenditures</b>	<b>\$ 3,787,885</b>	<b>\$ -</b>	<b>\$ 3,787,885</b>	<b>\$ 265,079</b>	<b>7%</b>	<b>\$ 3,522,806</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	28,803	82%	6,349
<b>Total Revenue</b>	<b>\$ 1,214,915</b>	<b>\$ 10,491</b>	<b>\$ 1,225,406</b>	<b>\$ 979,425</b>	<b>81%</b>	<b>\$ 245,981</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 55,603	0	\$ 55,603	\$ 54,287	98%	\$ 1,316
Classified (2000 to 2999)	454,401	(0)	454,401	406,890	90%	\$ 47,511
Benefits (3000 to 3999)	265,224	0	265,224	252,247	95%	12,977
Supplies (4000 to 4999)	249,567	(12,858)	236,709	29,500	12%	207,209
Services (5000 to 5999)	27,943	13,638	41,581	19,528	47%	22,054
Capital Outlay (6000 to 6999)	139,025	10,210	149,235	32,655	22%	116,580
<b>Total Expenditures</b>	<b>\$ 1,191,763</b>	<b>\$ 10,991</b>	<b>\$ 1,202,754</b>	<b>\$ 795,107</b>	<b>67%</b>	<b>\$ 407,646</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	8,832	315%	(6,032)
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>\$ 33,486</b>	<b>40%</b>	<b>\$ 52,872</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	\$ 2,425	76%	750
Administration - Senate Stipends / Promotional	3,000	4,801	7,801	\$ 5,692	73%	2,109
Committee Events / Activities	13,500	-	12,500	\$ 3,379	27%	9,121
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>\$ 15,724</b>	<b>20%</b>	<b>\$ 68,330</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	\$ 37,390	98%	\$ 610
<b>Total Revenue</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 38,000</b>	<b>\$ 37,390</b>	<b>98%</b>	<b>\$ 610</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	\$ 21,730,705	50%	\$ 21,564,429
State Revenue (8600 to 8699)	8,886,265	68,574	8,954,839	7,666,010	86%	1,288,829
<b>Total Revenue</b>	<b>\$ 35,297,568</b>	<b>\$ 16,952,405</b>	<b>\$ 52,249,973</b>	<b>\$ 29,396,715</b>	<b>56%</b>	<b>\$ 22,853,258</b>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 35,297,568	16,952,405	\$ 52,249,973	\$ 28,888,181	55%	\$ 23,361,792
<b>Total Expenditures</b>	<b>\$ 35,297,568</b>	<b>\$ 16,952,405</b>	<b>\$ 52,249,973</b>	<b>\$ 28,888,181</b>	<b>55%</b>	<b>\$ 23,361,792</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)	\$ -	-	\$ -	\$ 300,452	0%	\$ (300,452)
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>\$ 19,350,802</b>	<b>99%</b>	<b>\$ 125,199</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	2,059,160	21%	7,899,851
<b>Total Expenditures</b>	<b>\$ 10,060,951</b>	<b>\$ -</b>	<b>\$ 10,060,951</b>	<b>\$ 2,059,160</b>	<b>20%</b>	<b>\$ 8,001,791</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.