

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2021/22
Month Ending August 31, 2021

| | Tentative Budget | Adjustments | Revised Budget | YTD Activity | YTD % | Remaining Balance |
|---|----------------------|-------------|----------------------|---------------------|------------|----------------------|
| FUND 11 - UNRESTRICTED / GENERAL FUND | | | | | | |
| Revenue | | | | | | |
| State Revenue (8600 to 8699) | \$ 45,307,009 | - | \$ 45,307,009 | \$ 5,995,318 | 13% | \$ 39,311,691 |
| State STRS On-Behalf Payments | 2,169,705 | - | 2,169,705 | - | 0% | 2,169,705 |
| Local Revenue (8800 to 8899) | 9,595,409 | - | 9,595,409 | 1,515,965 | 16% | 8,079,444 |
| Total Revenue | \$ 57,072,123 | - | \$ 57,072,123 | \$ 7,511,283 | 13% | \$ 49,560,840 |
| Expenditures | | | | | | |
| Certificated (1000 to 1999) | \$ 22,033,541 | - | \$ 22,033,541 | \$ 2,906,057 | 13% | \$ 19,127,484 |
| Classified (2000 to 2999) | 10,457,632 | - | 10,457,632 | 1,560,494 | 15% | 8,897,138 |
| Benefits (3000 to 3999) | 14,024,082 | - | 14,024,082 | 1,490,982 | 11% | 12,533,100 |
| Benefits (STRS On-Behalf Payments) | 2,169,705 | - | 2,169,705 | - | 0% | 2,169,705 |
| Supplies (4000 to 4999) | 706,629 | - | 706,629 | 47,205 | 7% | 659,424 |
| Services (5000 to 5999) | 4,952,557 | - | 4,952,557 | 1,000,819 | 20% | 3,951,738 |
| Capital Outlay (6000 to 6999) | 358,209 | - | 358,209 | 107,590 | 30% | 250,619 |
| Other Outgo (7000 to 7999) | 2,000,000 | - | 2,000,000 | 2,500,000 | 125% | (500,000) |
| Total Expenditures | \$ 56,702,355 | \$ - | \$ 56,702,355 | \$ 9,613,147 | 17% | \$ 47,089,208 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ 369,768 | \$ - | \$ 369,768 | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 13,751,204 | | | | | |
| Excess/(Deficiency) | 369,768 | | | | | |
| Total Fund Balance | \$ 14,120,972 | | | | | |

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|---|----------------------|-------------|----------------------|----------------------|------------|----------------------|
| FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS | | | | | | |
| Revenue | | | | | | |
| Federal Revenue (8100 to 8199) | \$ 32,080,813 | - | \$ 32,080,813 | \$ 3,831,107 | 12% | \$ 28,249,706 |
| State Revenue (8600 to 8699) | 14,177,675 | - | 14,177,675 | 8,121,762 | 57% | 6,055,913 |
| State STRS On-Behalf Payments | 2,169,705 | - | 2,169,705 | - | 0% | 2,169,705 |
| Local Revenue (8800 to 8899) | 2,086,440 | - | 2,086,440 | 732,907 | 35% | 1,353,533 |
| Total Revenue | \$ 50,514,633 | \$ - | \$ 50,514,633 | \$ 12,685,776 | 25% | \$ 37,828,857 |
| Expenditures | | | | | | |
| Certificated (1000 to 1999) | \$ 4,858,789 | - | \$ 4,858,789 | \$ 1,562,464 | 32% | \$ 3,296,325 |
| Classified (2000 to 2999) | 4,514,958 | - | 4,514,958 | 572,318 | 13% | 3,942,640 |
| Benefits (3000 to 3999) | 2,866,243 | - | 2,866,243 | 392,695 | 14% | 2,473,548 |
| Benefits (STRS On-Behalf Payments) | 2,169,705 | - | 2,169,705 | - | 0% | 2,169,705 |
| Supplies (4000 to 4999) | 2,064,997 | - | 2,064,997 | 118,706 | 6% | 1,946,291 |
| Services (5000 to 5999) | 31,260,132 | - | 31,260,132 | 406,090 | 1% | 30,854,042 |
| Capital Outlay (6000 to 6999) | 2,051,804 | - | 2,051,804 | 144,821 | 7% | 1,906,983 |
| Other Outgo (7000 to 7999) | 1,107,164 | - | 1,107,164 | 4,993,303 | 451% | (3,886,139) |
| Total Expenditures | \$ 50,893,792 | \$ - | \$ 50,893,792 | \$ 8,190,397 | 16% | \$ 42,703,395 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (379,159) | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 5,675,576 | | | | | |
| Excess/(Deficiency) | (379,159) | | | | | |
| Total Fund Balance | \$ 5,296,417 | | | | | |

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| FUND 22 - BUILDING FUND | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 360,000 | - | \$ 360,000 | \$ - | 0% | \$ 360,000 |
| Interfund Transfers In | 1,600,000 | - | 1,600,000 | - | 0% | 1,600,000 |
| Total Revenue | \$ 1,960,000 | | \$ 1,960,000 | \$ - | 0% | \$ 1,960,000 |
| Expenditures | | | | | | |
| Services (5000 to 5999) | \$ 17,800 | - | \$ 17,800 | \$ - | 0% | \$ 17,800 |
| Capital Outlay (6000 to 6999) | 3,931,000 | - | 3,931,000 | 228,852 | 6% | 3,702,148 |
| Total Expenditures | \$ 3,948,800 | \$ - | \$ 3,948,800 | \$ 228,852 | 6% | \$ 3,719,948 |
| Total Revenue in Excess / (Deficiency) of Expenditures | | (1,988,800) | | (1,988,800) | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 8,515,574 | | | | | |
| Excess/(Deficiency) | (1,988,800) | | | | | |
| Total Fund Balance | \$ 6,526,774 | | | | | |

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|---|---------------------|---------------|---------------------|-------------------|------------|---------------------|
| FUND 33 - CHILD DEVELOPMENT FUND | | | | | | |
| Revenue | | | | | | |
| State Revenue (8600 to 8699) | \$ 1,227,534 | - | \$ 1,227,534 | \$ 333,221 | 27% | \$ 894,313 |
| Local Revenue (8800 to 8899) | 189,406 | - | 189,406 | - | 0% | 189,406 |
| Total Revenue | \$ 1,416,940 | \$ - | \$ 1,416,940 | \$ 333,221 | 24% | \$ 1,083,719 |
| Expenditures | | | | | | |
| Certificated (1000 to 1999) | \$ 55,603 | - | \$ 55,603 | \$ 9,412 | 17% | \$ 46,191 |
| Classified (2000 to 2999) | 480,736 | - | 480,736 | 77,790 | 16% | \$ 402,946 |
| Benefits (3000 to 3999) | 280,448 | - | 280,448 | 39,222 | 14% | 241,226 |
| Supplies (4000 to 4999) | 173,278 | - | 173,278 | - | 0% | 173,278 |
| Services (5000 to 5999) | 27,943 | - | 27,943 | 180 | 1% | 27,763 |
| Capital Outlay (6000 to 6999) | 184,246 | - | 184,246 | - | 0% | 184,246 |
| Other Outgo (7000 to 7999) | 164,006 | - | 164,006 | - | 0% | 164,006 |
| Total Expenditures | \$ 1,366,260 | \$ - | \$ 1,366,260 | \$ 126,604 | 9% | \$ 1,239,656 |
| Total Revenue in Excess / (Deficiency) of Expenditures | | 50,680 | | 50,680 | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 237,256 | | | | | |
| Excess/(Deficiency) | 50,680 | | | | | |
| Total Fund Balance | \$ 287,936 | | | | | |

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|---|---------------------|-------------|-------------------|--------------|-----------|----------------------|
| FUND 51 - CERTIFICATE OF PARTICIPATION (LRB) | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ - | - | \$ - | \$ - | 0% | \$ - |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | 0% | \$ - |
| Expenditures | | | | | | |
| Capital Outlay (6000 to 6999) | \$ - | - | \$ - | \$ - | 0% | \$ - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | 0% | \$ - |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ - | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ - | | | | | |
| Excess/(Deficiency) | - | | | | | |
| Total Fund Balance | \$ - | | | | | |

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|---|-------------------|----------|------------------|-------------|-----------|------------------|
| FUND 61 - SELF-INSURANCE FUND | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 900 | - | \$ 900 | \$ - | 0% | \$ 900 |
| Local Revenue (8800 to 8899) | 20,000 | - | 20,000 | - | 0% | 20,000 |
| Total Revenue | \$ 20,900 | - | \$ 20,900 | \$ - | 0% | \$ 20,900 |
| Expenditures | | | | | | |
| Services (5000 to 5999) | \$ 27,000 | - | \$ 27,000 | \$ - | 0% | \$ 27,000 |
| Total Expenditures | \$ 27,000 | - | \$ 27,000 | \$ - | 0% | \$ 27,000 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (6,100) | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 136,295 | | | | | |
| Excess/(Deficiency) | (6,100) | | | | | |
| Total Fund Balance | \$ 130,195 | | | | | |

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|---|----------------------|----------|-------------|-------------|-----------|-------------|
| FUND 69 - OTHER INTERNAL SERVICES FUND | | | | | | |
| Revenue | | | | | | |
| Interfund Transfers In | \$ - | - | \$ - | \$ - | 0% | \$ - |
| Total Revenue | \$ - | - | \$ - | \$ - | 0% | \$ - |
| Expenditures | | | | | | |
| | \$ - | - | \$ - | \$ - | 0% | \$ - |
| Total Expenditures | \$ - | - | \$ - | \$ - | 0% | \$ - |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ - | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 10,000,000 | | | | | |
| Excess/(Deficiency) | - | | | | | |
| Total Fund Balance | \$ 10,000,000 | | | | | |

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| FUND 71 - Associated Student Government / Campus Clubs | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 76,756 | - | \$ 76,756 | \$ 3,250 | 4% | \$ 73,506 |
| Total Revenue | \$ 76,756 | \$ - | \$ 76,756 | \$ 3,250 | 4% | \$ 73,506 |
| Expenditures | | | | | | |
| Supplies (4000 to 4999) | \$ 63,208 | - | \$ 63,208 | \$ 1,517 | 2% | \$ 61,691 |
| Services (5000 to 5999) | 9,844 | - | 9,844 | 470 | 5% | 9,374 |
| Capital Outlay (6000 to 6999) | 800 | - | 800 | - | 0% | 800 |
| Other Outgo (7000 to 7999) | 2,800 | - | 2,800 | - | 0% | 2,800 |
| Total Expenditures | \$ 76,652 | \$ - | \$ 76,652 | \$ 1,987 | 3% | \$ 74,665 |
| Total Revenue in Excess / (Deficiency) of Expenditures | 104 | | 104 | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 200,240 | | | | | |
| Excess/(Deficiency) | 104 | | | | | |
| Total Fund Balance | \$ 200,344 | | | | | |

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|---|------------------|-------------|------------------|------------------|------------|------------------|
| FUND 72 - STUDENT REPRESENTATIVE FEES | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 34,000 | - | \$ 34,000 | \$ 14,852 | 44% | \$ 19,148 |
| Total Revenue | \$ 34,000 | \$ - | \$ 34,000 | \$ 14,852 | 44% | \$ 19,148 |
| Expenditures | | | | | | |
| Services (5000 to 5999) | \$ 34,000 | - | \$ 34,000 | - | 0% | \$ 34,000 |
| Total Expenditures | \$ 34,000 | \$ - | \$ 34,000 | \$ - | 0% | \$ 34,000 |
| Total Revenue in Excess / (Deficiency) of Expenditures | - | | - | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 17,895 | | | | | |
| Excess/(Deficiency) | - | | | | | |
| Total Fund Balance | \$ 17,895 | | | | | |

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|---|----------------------|-------------|----------------------|---------------------|------------|----------------------|
| FUND 74 - STUDENT FINANCIAL AID FUNDS | | | | | | |
| Revenue | | | | | | |
| Federal Revenue (8100 to 8199) | \$ 41,049,284 | - | \$ 41,049,284 | \$ 2,880,027 | 7% | \$ 38,169,257 |
| State Revenue (8600 to 8699) | 8,886,265 | - | 8,886,265 | 4,846,668 | 55% | 4,039,597 |
| Total Revenue | \$ 49,935,549 | \$ - | \$ 49,935,549 | \$ 7,726,695 | 15% | \$ 42,208,854 |
| Expenditures | | | | | | |
| Other Outgo (7000 to 7999) | \$ 49,935,549 | - | \$ 49,935,549 | \$ 3,020,747 | 6% | \$ 46,914,802 |
| Total Expenditures | \$ 49,935,549 | \$ - | \$ 49,935,549 | \$ 3,020,747 | 6% | \$ 46,914,802 |
| Total Revenue in Excess / (Deficiency) of Expenditures | - | | | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ (10,231) | | | | | |
| Excess/(Deficiency) | - | | | | | |
| Total Fund Balance | \$ (10,231) | | | | | |

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|---|----------------------|-------------|----------------------|---------------------|-----------|----------------------|
| FUND 81 - GENERAL OBLIGATION BOND | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 550,000 | - | \$ 550,000 | \$ - | 0% | \$ 550,000 |
| Financing Source (8900 to 8999) | \$ - | - | \$ - | - | 0% | - |
| Total Revenue | \$ 550,000 | \$ - | \$ 550,000 | \$ - | 0% | \$ 550,000 |
| Expenditures | | | | | | |
| Classified (2000 to 2999) | \$ 66,209 | - | \$ 66,209 | \$ - | 0% | \$ 66,209 |
| Benefits (3000 to 3999) | 27,100 | - | 27,100 | - | 0% | 27,100 |
| Services (5000 to 5999) | 7,000 | - | 7,000 | 86,982 | 1243% | (79,982) |
| Capital Outlay (6000 to 6999) | 12,270,349 | - | 12,270,349 | 1,087,895 | 9% | 11,182,454 |
| Total Expenditures | \$ 12,370,658 | \$ - | \$ 12,370,658 | \$ 1,174,877 | 9% | \$ 11,195,781 |
| Total Revenue in Excess / (Deficiency) of Expenditures | (11,820,658) | | (11,820,658) | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 40,772,637 | | | | | |
| Excess/(Deficiency) | (11,820,658) | | | | | |
| Total Fund Balance | \$ 28,951,979 | | | | | |