

**IMPERIAL COMMUNITY COLLEGE**  
**Monthly Budget Report**  
**Fiscal Year 2021/22**  
**Month Ending December 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)	\$ 47,590,123	-	\$ 47,590,123	\$ 25,044,924	53%	\$ 22,545,199
State STRS On-Behalf Payments	1,785,731	-	1,785,731	-	0%	1,785,731
Local Revenue (8800 to 8899)	8,836,204	-	8,836,204	7,181,235	81%	1,654,969
<b>Total Revenue</b>	<b>\$ 58,212,058</b>	<b>-</b>	<b>\$ 58,212,058</b>	<b>\$ 32,226,160</b>	<b>55%</b>	<b>\$ 25,985,898</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 22,856,116	40,000	\$ 22,896,116	\$ 10,437,524	46%	\$ 12,458,592
Classified (2000 to 2999)	10,776,023	25,000	10,801,023	4,909,661	45%	5,891,362
Benefits (3000 to 3999)	14,520,102	-	14,520,102	6,395,808	44%	8,124,294
Benefits (STRS On-Behalf Payments)	1,785,731	-	1,785,731	-	0%	1,785,731
Supplies (4000 to 4999)	729,926	(835)	729,091	181,320	25%	547,771
Services (5000 to 5999)	5,049,187	63,649	5,112,836	2,339,558	46%	2,773,278
Capital Outlay (6000 to 6999)	374,209	66,986	441,195	140,261	32%	300,935
Other Outgo (7000 to 7999)	4,000,000	(194,800)	3,805,200	6,122,573	161%	(2,317,373)
<b>Total Expenditures</b>	<b>\$ 60,091,294</b>	<b>\$ 0</b>	<b>\$ 60,091,294</b>	<b>\$ 30,526,704</b>	<b>51%</b>	<b>\$ 29,564,590</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (1,879,236)</b>	<b>\$ (0)</b>	<b>\$ (1,879,236)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 19,134,929					
Excess/(Deficiency)	(1,879,236)					
<b>Total Fund Balance</b>	<b>\$ 17,255,693</b>					

<b>FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 32,119,517	(39,999)	\$ 32,079,517	\$ 9,270,518	29%	\$ 22,809,000
State Revenue (8600 to 8699)	19,862,256	613,166	20,475,422	13,856,560	68%	6,618,861
State STRS On-Behalf Payments	416,298	-	416,298	-	0%	416,298
Local Revenue (8800 to 8899)	2,734,753	681,825	3,416,578	1,353,808	40%	2,062,770
<b>Total Revenue</b>	<b>\$ 55,132,823</b>	<b>\$ 1,254,992</b>	<b>\$ 56,387,815</b>	<b>\$ 24,480,886</b>	<b>44%</b>	<b>\$ 31,906,929</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 5,628,479	2,741,492	\$ 8,369,971	\$ 3,629,527	43%	\$ 4,740,445
Classified (2000 to 2999)	4,807,804	944,876	5,752,680	2,157,644	38%	3,595,035
Benefits (3000 to 3999)	3,235,456	285,151	3,520,607	1,302,666	37%	2,217,941
Benefits (STRS On-Behalf Payments)	416,298	-	416,298	-	0%	416,298
Supplies (4000 to 4999)	2,332,644	398,146	2,730,790	625,805	23%	2,104,985
Services (5000 to 5999)	32,272,668	(19,137,755)	13,134,913	1,036,009	8%	12,098,904
Capital Outlay (6000 to 6999)	5,431,623	9,887,397	15,319,020	807,766	5%	14,511,254
Other Outgo (7000 to 7999)	1,546,980	6,392,564	7,939,544	6,274,429	79%	1,665,115
<b>Total Expenditures</b>	<b>\$ 55,671,952</b>	<b>\$ 1,511,871</b>	<b>\$ 57,183,823</b>	<b>\$ 15,833,847</b>	<b>28%</b>	<b>\$ 41,349,976</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (539,129)</b>	<b>\$ (256,879)</b>	<b>\$ (796,008)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 2,081,810					
Excess/(Deficiency)	(539,129)					
<b>Total Fund Balance</b>	<b>\$ 1,542,681</b>					

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

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
<b>FUND 22 - BUILDING FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 365,000	-	\$ 365,000	\$ 15,396	4%	\$ 349,604
Interfund Transfers In	2,100,000	1,500,000	3,600,000	3,600,000	0%	-
<b>Total Revenue</b>	<b>\$ 2,465,000</b>	<b>\$ 1,500,000</b>	<b>\$ 3,965,000</b>	<b>\$ 3,615,396</b>	<b>91%</b>	<b>\$ 349,604</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 17,800	-	\$ 17,800	\$ -	0%	\$ 17,800
Capital Outlay (6000 to 6999)	3,667,033	68,000	3,735,033	905,253	24%	2,829,780
<b>Total Expenditures</b>	<b>\$ 3,684,833</b>	<b>\$ 68,000</b>	<b>\$ 3,752,833</b>	<b>\$ 905,253</b>	<b>24%</b>	<b>\$ 2,847,580</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (1,219,833)</b>	<b>\$ 1,432,000</b>	<b>\$ 212,167</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 8,596,011					
Excess/(Deficiency)	(1,219,833)					
<b>Total Fund Balance</b>	<b>\$ 7,376,178</b>					

<b>FUND 33 - CHILD DEVELOPMENT FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 1,227,534	68,434	\$ 1,295,968	\$ 676,027	52%	\$ 619,941
Local Revenue (8800 to 8899)	25,400	164,006	189,406	680	0%	188,726
<b>Total Revenue</b>	<b>\$ 1,252,934</b>	<b>\$ 232,440</b>	<b>\$ 1,485,374</b>	<b>\$ 676,707</b>	<b>54%</b>	<b>\$ 808,667</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 57,603	-	\$ 57,603	\$ 28,237	49%	\$ 29,366
Classified (2000 to 2999)	480,736	-	480,736	226,468	47%	\$ 254,269
Benefits (3000 to 3999)	280,448	-	280,448	136,917	49%	143,531
Supplies (4000 to 4999)	173,278	68,434	241,712	2,400	1%	239,311
Services (5000 to 5999)	27,943	-	27,943	877	3%	27,065
Capital Outlay (6000 to 6999)	219,526	-	219,526	-	0%	219,526
Other Outgo (7000 to 7999)	-	164,006	164,006	-	0%	164,006
<b>Total Expenditures</b>	<b>\$ 1,239,534</b>	<b>\$ 232,440</b>	<b>\$ 1,471,974</b>	<b>\$ 394,900</b>	<b>32%</b>	<b>\$ 1,077,074</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 13,400</b>	<b>\$ -</b>	<b>\$ 13,400</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 376,073					
Excess/(Deficiency)	13,400					
<b>Total Fund Balance</b>	<b>\$ 389,473</b>					

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

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
<b>FUND 51 - CERTIFICATE OF PARTICIPATION (COP)</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 2,000	-	\$ 2,000	\$ -	0%	\$ 2,000
<b>Total Revenue</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 2,000</b>
<b>Expenditures</b>						
Capital Outlay (6000 to 6999)	\$ 278,514	-	\$ 278,514	\$ -	0%	\$ 278,514
<b>Total Expenditures</b>	<b>\$ 278,514</b>	<b>\$ -</b>	<b>\$ 278,514</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 278,514</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (276,514)</b>	<b>\$ -</b>	<b>\$ (276,514)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 276,514					
Excess/(Deficiency)	(276,514)					
<b>Total Fund Balance</b>	<b>\$ -</b>					

<b>FUND 61 - SELF-INSURANCE FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 1,100	-	\$ 1,100	\$ 504	46%	\$ 596
Local Revenue (8800 to 8899)	20,000	-	20,000	20,000	100%	-
<b>Total Revenue</b>	<b>\$ 21,100</b>	<b>\$ -</b>	<b>\$ 21,100</b>	<b>\$ 20,504</b>	<b>97%</b>	<b>\$ 596</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 27,000	-	\$ 27,000	\$ 14	0%	\$ 26,986
<b>Total Expenditures</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 14</b>	<b>0%</b>	<b>\$ 26,986</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (5,900)</b>	<b>\$ -</b>	<b>\$ (5,900)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 122,228					
Excess/(Deficiency)	(5,900)					
<b>Total Fund Balance</b>	<b>\$ 116,328</b>					

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

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

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
<b>FUND 71 - Associated Student Government / Campus Clubs</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 76,756	-	\$ 76,756	\$ 54,074	70%	\$ 22,681
<b>Total Revenue</b>	<b>\$ 76,756</b>	<b>\$ -</b>	<b>\$ 76,756</b>	<b>\$ 54,074</b>	<b>70%</b>	<b>\$ 22,681</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ 63,208	15,020	\$ 78,228	\$ 10,804	14%	\$ 52,404
Services (5000 to 5999)	9,844	18,580	28,424	20,847	73%	7,577
Capital Outlay (6000 to 6999)	800	(800)	-	-	0%	-
Other Outgo (7000 to 7999)	2,800	(2,800)	-	-	0%	-
<b>Total Expenditures</b>	<b>\$ 76,652</b>	<b>\$ 30,000</b>	<b>\$ 106,652</b>	<b>\$ 31,652</b>	<b>30%</b>	<b>\$ 59,980</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 104</b>	<b>\$ (30,000)</b>	<b>\$ (29,896)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 213,035					
Excess/(Deficiency)	104					
<b>Total Fund Balance</b>	<b>\$ 213,139</b>					

<b>FUND 72 - STUDENT REPRESENTATIVE FEES</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 34,000	-	\$ 34,000	\$ 30,308	89%	\$ 3,692
<b>Total Revenue</b>	<b>\$ 34,000</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 30,308</b>	<b>89%</b>	<b>\$ 3,692</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 34,000	-	\$ 34,000	\$ 737	2%	\$ 33,263
<b>Total Expenditures</b>	<b>\$ 34,000</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 737</b>	<b>2%</b>	<b>\$ 33,263</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 43,197					
Excess/(Deficiency)	-					
<b>Total Fund Balance</b>	<b>\$ 43,197</b>					

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

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
<b>FUND 74 - STUDENT FINANCIAL AID FUNDS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 41,054,284	-	\$ 41,054,284	\$ 19,576,121	48%	\$ 21,478,163
State Revenue (8600 to 8699)	8,337,029	104,933	8,441,962	4,846,668	57%	3,595,294
<b>Total Revenue</b>	<b>\$ 49,391,313</b>	<b>\$ 104,933</b>	<b>\$ 49,496,246</b>	<b>\$ 24,422,789</b>	<b>49%</b>	<b>\$ 25,073,457</b>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 49,391,313	104,933	\$ 49,496,246	\$ 23,219,108	47%	\$ 26,277,138
<b>Total Expenditures</b>	<b>\$ 49,391,313</b>	<b>\$ 104,933</b>	<b>\$ 49,496,246</b>	<b>\$ 23,219,108</b>	<b>47%</b>	<b>\$ 26,277,138</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ (10,193)					
Excess/(Deficiency)	-					
<b>Total Fund Balance</b>	<b>\$ (10,193)</b>					

<b>FUND 81 - GENERAL OBLIGATION BOND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 550,000	-	\$ 550,000	\$ 85,207	15%	\$ 464,793
Financing Source (8900 to 8999)	\$ -	-	\$ -	-	0%	-
<b>Total Revenue</b>	<b>\$ 550,000</b>	<b>\$ -</b>	<b>\$ 550,000</b>	<b>\$ 85,207</b>	<b>15%</b>	<b>\$ 464,793</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
Services (5000 to 5999)	7,000	-	7,000	86,982	1243%	(79,982)
Capital Outlay (6000 to 6999)	12,099,118	-	12,099,118	3,695,629	31%	8,403,489
<b>Total Expenditures</b>	<b>\$ 12,199,427</b>	<b>\$ -</b>	<b>\$ 12,199,427</b>	<b>\$ 3,782,611</b>	<b>31%</b>	<b>\$ 8,416,816</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (11,649,427)</b>	<b>\$ -</b>	<b>\$ (11,649,427)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 48,232,345					
Excess/(Deficiency)	(11,649,427)					
<b>Total Fund Balance</b>	<b>\$ 36,582,918</b>					