**IMPERIAL COMMUNITY COLLEGE**
**Monthly Budget Report**
**Fiscal Year 2021/22**
**Month Ending May 31, 2022**

| | Adopted Budget | Adjustments | Revised Budget | YTD Activity | YTD % | Remaining Balance |
|---|---|---|---|---|---|---|
| **FUND 11 - UNRESTRICTED / GENERAL FUND** | | | | | | |
| **Revenue** | | | | | | |
| State Revenue (8600 to 8699) | $ 47,590,123 | - | $ 47,590,123 | $ 42,112,807 | 88% | $ 5,477,316 |
| 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 | 10,810,005 | 122% | (1,973,801) |
| **Total Revenue** | $ 58,212,058 | - | $ 58,212,058 | $ 52,922,812 | 91% | $ 5,289,246 |
| **Expenditures** | | | | | | |
| Certificated (1000 to 1999) | $ 22,856,116 | 76,728 | $ 22,932,844 | $ 19,354,709 | 84% | $ 3,578,135 |
| Classified (2000 to 2999) | 10,776,023 | 143,900 | 10,919,923 | 8,860,165 | 81% | 2,059,758 |
| Benefits (3000 to 3999) | 14,520,102 | (1,531) | 14,518,571 | 12,453,466 | 86% | 2,065,105 |
| Benefits (STRS On-Behalf Payments) | 1,785,731 | - | 1,785,731 | - | 0% | 1,785,731 |
| Supplies (4000 to 4999) | 729,926 | 60,157 | 790,083 | 421,122 | 53% | 368,961 |
| Services (5000 to 5999) | 5,049,187 | 139,405 | 5,188,592 | 3,586,643 | 69% | 1,601,949 |
| Capital Outlay (6000 to 6999) | 374,209 | 98,924 | 473,133 | 206,588 | 44% | 266,545 |
| Other Outgo (7000 to 7999) | 4,000,000 | 2,218,709 | 6,218,709 | 6,122,573 | 98% | 96,137 |
| **Total Expenditures** | $ 60,091,294 | $ 2,736,293 | $ 62,827,587 | $ 51,005,266 | 81% | $ 11,822,321 |
| **Total Revenue in Excess / (Deficiency) of Expenditures** | $ (1,879,236) | $ (2,736,293) | $ (4,615,529) | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ 19,134,929 | | $ 19,134,929 | | | |
| Excess/(Deficiency) | (1,879,236) | | (4,615,529) | | | |
| **Total Fund Balance** | $ 17,255,693 | | $ 14,519,400 | | | |
| **FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS** | | | | | | |
| **Revenue** | | | | | | |
| Federal Revenue (8100 to 8199) | $ 32,119,517 | (74,702) | $ 32,044,815 | $ 18,947,944 | 59% | $ 13,096,870 |
| State Revenue (8600 to 8699) | 19,862,256 | 1,988,869 | 21,851,125 | 19,765,144 | 90% | 2,085,981 |
| State STRS On-Behalf Payments | 416,298 | - | 416,298 | - | 0% | 416,298 |
| Local Revenue (8800 to 8899) | 2,734,753 | 1,498,572 | 4,233,325 | 2,164,866 | 51% | 2,068,458 |
| **Total Revenue** | $ 55,132,823 | $ 3,412,739 | $ 58,545,562 | $ 40,877,955 | 74% | $ 17,667,607 |
| **Expenditures** | | | | | | |
| Certificated (1000 to 1999) | $ 5,628,479 | 3,089,318 | $ 8,717,797 | $ 5,942,294 | 68% | $ 2,775,503 |
| Classified (2000 to 2999) | 4,807,804 | 2,135,510 | 6,943,314 | 4,332,537 | 62% | 2,610,777 |
| Benefits (3000 to 3999) | 3,235,456 | 517,002 | 3,752,458 | 2,495,642 | 67% | 1,256,816 |
| Benefits (STRS On-Behalf Payments) | 416,298 | - | 416,298 | - | 0% | 416,298 |
| Supplies (4000 to 4999) | 2,332,644 | 1,515,578 | 3,848,222 | 1,832,464 | 48% | 2,015,759 |
| Services (5000 to 5999) | 32,272,668 | (22,973,976) | 9,298,692 | 5,120,903 | 55% | 4,177,789 |
| Capital Outlay (6000 to 6999) | 5,431,623 | 11,505,752 | 16,937,375 | 6,050,315 | 36% | 10,887,060 |
| Other Outgo (7000 to 7999) | 1,546,980 | 6,734,119 | 8,281,099 | 7,536,142 | 91% | 744,956 |
| **Total Expenditures** | $ 55,671,952 | $ 2,523,302 | $ 58,195,254 | $ 33,310,297 | 60% | $ 24,884,958 |
| **Total Revenue in Excess / (Deficiency) of Expenditures** | $ (539,129) | $ 889,437 | $ 350,308 | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ 2,081,810 | | $ 2,081,810 | | | |
| Excess/(Deficiency) | (539,129) | | 350,308 | | | |
| **Total Fund Balance** | $ 1,542,681 | | $ 2,432,118 | | | |

**IMPERIAL COMMUNITY COLLEGE**
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| | Adopted Budget | Adjustments | Revised Budget | YTD Activity | YTD % | Remaining Balance |
|---|---|---|---|---|---|---|
| **FUND 22 - BUILDING FUND** | | | | | | |
| **Revenue** | | | | | | |
| Local Revenue (8800 to 8899) | $ 365,000 | - | $ 365,000 | $ 252,762 | 69% | $ 112,238 |
| Interfund Transfers In | 2,100,000 | 1,500,000 | 3,600,000 | 6,100,000 | 0% | (2,500,000) |
| **Total Revenue** | $ 2,465,000 | $ 1,500,000 | $ 3,965,000 | $ 6,352,762 | 160% | $ (2,387,762) |
| **Expenditures** | | | | | | |
| Supplies (4000 to 4999) | $ - | 78,525 | $ 78,525 | $ - | 0% | $ 78,525 |
| Services (5000 to 5999) | 17,800 | 15,913 | 33,713 | 25,877 | 77% | 7,837 |
| Capital Outlay (6000 to 6999) | 3,667,033 | 4,570,227 | 8,237,260 | 4,016,344 | 49% | 4,220,916 |
| **Total Expenditures** | $ 3,684,833 | $ 4,664,665 | $ 8,349,498 | $ 4,042,220 | 48% | $ 4,307,278 |
| **Total Revenue in Excess / (Deficiency) of Expenditures** | $ (1,219,833) | $ (3,164,665) | $ (4,384,498) | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ 8,596,011 | | $ 8,596,011 | | | |
| Excess/(Deficiency) | (1,219,833) | | (4,384,498) | | | |
| **Total Fund Balance** | $ 7,376,178 | | $ 4,211,513 | | | |
| **FUND 33 - CHILD DEVELOPMENT FUND** | | | | | | |
| **Revenue** | | | | | | |
| State Revenue (8600 to 8699) | $ 1,227,534 | 65,943 | $ 1,293,477 | $ 934,737 | 72% | $ 358,740 |
| Local Revenue (8800 to 8899) | 25,400 | 178,764 | 204,164 | 1,803 | 1% | 202,361 |
| **Total Revenue** | $ 1,252,934 | $ 244,707 | $ 1,497,641 | $ 936,540 | 75% | $ 561,101 |
| **Expenditures** | | | | | | |
| Certificated (1000 to 1999) | $ 57,603 | - | $ 57,603 | $ 51,769 | 90% | $ 5,835 |
| Classified (2000 to 2999) | 480,736 | - | 480,736 | 405,924 | 84% | $ 74,813 |
| Benefits (3000 to 3999) | 280,448 | - | 280,448 | 268,323 | 96% | 12,125 |
| Supplies (4000 to 4999) | 173,278 | 65,173 | 238,451 | 6,756 | 3% | 231,695 |
| Services (5000 to 5999) | 27,943 | 770 | 28,713 | 5,494 | 19% | 23,219 |
| Capital Outlay (6000 to 6999) | 219,526 | - | 219,526 | 3,895 | 2% | 215,631 |
| Other Outgo (7000 to 7999) | - | 178,764 | 178,764 | - | 0% | 178,764 |
| **Total Expenditures** | $ 1,239,534 | $ 244,707 | $ 1,484,241 | $ 742,160 | 60% | $ 742,081 |
| **Total Revenue in Excess / (Deficiency) of Expenditures** | $ 13,400 | $ - | $ 13,400 | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ 376,073 | | $ 376,073 | | | |
| Excess/(Deficiency) | 13,400 | | 13,400 | | | |
| **Total Fund Balance** | $ 389,473 | | $ 389,473 | | | |

**IMPERIAL COMMUNITY COLLEGE**
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| | Adopted Budget | Adjustments | Revised Budget | YTD Activity | YTD % | Remaining Balance |
|---|---|---|---|---|---|---|
| **FUND 51 - CERTIFICATE OF PARTICIPATION (COP)** | | | | | | |
| **Revenue** | | | | | | |
| Local Revenue (8800 to 8899) | $ 2,000 | - | $ 2,000 | $ 744 | 0% | $ 1,256 |
| **Total Revenue** | $ 2,000 | $ - | $ 2,000 | $ 744 | 0% | $ 1,256 |
| **Expenditures** | | | | | | |
| Capital Outlay (6000 to 6999) | $ 278,514 | - | $ 278,514 | $ 282,722 | 0% | $ (4,208) |
| **Total Expenditures** | $ 278,514 | $ - | $ 278,514 | $ 282,722 | 0% | $ (4,208) |
| **Total Revenue in Excess / (Deficiency) of Expenditures** | $ (276,514) | $ - | $ (276,514) | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ 276,514 | | $ 276,514 | | | |
| Excess/(Deficiency) | (276,514) | | (276,514) | | | |
| **Total Fund Balance** | $ - | | $ - | | | |
| **FUND 61 - SELF-INSURANCE FUND** | | | | | | |
| **Revenue** | | | | | | |
| Local Revenue (8800 to 8899) | $ 1,100 | - | $ 1,100 | $ 1,043 | 95% | $ 57 |
| Local Revenue (8800 to 8899) | 20,000 | - | 20,000 | 20,000 | 100% | - |
| **Total Revenue** | $ 21,100 | - | $ 21,100 | $ 21,043 | 100% | $ 57 |
| **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** | $ (5,900) | $ - | $ (5,900) | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ 122,228 | | $ 122,228 | | | |
| Excess/(Deficiency) | (5,900) | | (5,900) | | | |
| **Total Fund Balance** | $ 116,328 | | $ 116,328 | | | |
| **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 | | $ 10,000,000 | | | |
| Excess/(Deficiency) | - | | - | | | |
| **Total Fund Balance** | $ 10,000,000 | | 10,000,000 | | | |

**IMPERIAL COMMUNITY COLLEGE**
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| | Adopted Budget | Adjustments | Revised Budget | YTD Activity | YTD % | Remaining Balance |
|---|---|---|---|---|---|---|
| **FUND 71 - Associated Student Government / Campus Clubs** | | | | | | |
| **Revenue** | | | | | | |
| Local Revenue (8800 to 8899) | $ 76,756 | (15,000) | $ 61,756 | $ 57,974 | 94% | $ 3,782 |
| **Total Revenue** | $ 76,756 | $ (15,000) | $ 61,756 | $ 57,974 | 76% | $ 3,782 |
| **Expenditures** | | | | | | |
| Supplies (4000 to 4999) | $ 63,208 | 20,920 | $ 84,128 | $ 24,956 | 30% | $ 38,252 |
| Services (5000 to 5999) | 9,844 | 27,680 | 37,524 | 32,725 | 87% | 4,799 |
| Capital Outlay (6000 to 6999) | 800 | (800) | - | - | 0% | - |
| Other Outgo (7000 to 7999) | 2,800 | (2,800) | - | - | 0% | - |
| **Total Expenditures** | $ 76,652 | $ 45,000 | $ 121,652 | $ 57,681 | 47% | $ 43,051 |
| **Total Revenue in Excess / (Deficiency) of Expenditures** | $ 104 | $ (60,000) | $ (59,896) | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ 213,035 | | $ 213,035 | | | |
| Excess/(Deficiency) | 104 | | (59,896) | | | |
| **Total Fund Balance** | $ 213,139 | | 153,139 | | | |
| **FUND 72 - STUDENT REPRESENTATIVE FEES** | | | | | | |
| **Revenue** | | | | | | |
| Local Revenue (8800 to 8899) | $ 34,000 | - | $ 34,000 | $ 39,054 | 115% | $ (5,054) |
| **Total Revenue** | $ 34,000 | $ - | $ 34,000 | $ 39,054 | 115% | $ (5,054) |
| **Expenditures** | | | | - | | - |
| Services (5000 to 5999) | $ 34,000 | - | $ 34,000 | $ 10,221 | 30% | $ 23,779 |
| **Total Expenditures** | $ 34,000 | $ - | $ 34,000 | $ 10,221 | 30% | $ 23,779 |
| **Total Revenue in Excess / (Deficiency) of Expenditures** | $ - | $ - | $ - | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ 43,197 | | $ 43,197 | | | |
| Excess/(Deficiency) | - | | - | | | |
| **Total Fund Balance** | $ 43,197 | | 43,197 | | | |

**IMPERIAL COMMUNITY COLLEGE**
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| | Adopted Budget | Adjustments | Revised Budget | YTD Activity | YTD % | Remaining Balance |
|---|---|---|---|---|---|---|
| **FUND 74 - STUDENT FINANCIAL AID FUNDS** | | | | | | |
| **Revenue** | | | | | | |
| Federal Revenue (8100 to 8199) | $ 41,054,284 | - | $ 41,054,284 | $ 32,404,755 | 79% | $ 8,649,529 |
| State Revenue (8600 to 8699) | 8,337,029 | 104,933 | 8,441,962 | 6,822,564 | 81% | 1,619,398 |
| **Total Revenue** | $ 49,391,313 | $ 104,933 | $ 49,496,246 | $ 39,227,319 | 79% | $ 10,268,927 |
| **Expenditures** | | | | | | |
| Other Outgo (7000 to 7999) | $ 49,391,313 | 104,933 | $ 49,496,246 | $ 38,861,166 | 79% | $ 10,635,080 |
| **Total Expenditures** | $ 49,391,313 | $ 104,933 | $ 49,496,246 | $ 38,861,166 | 79% | $ 10,635,080 |
| **Total Revenue in Excess / (Deficiency) of Expenditures** | $ - | $ - | $ - | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ (10,193) | | $ (10,193) | | | |
| Excess/(Deficiency) | - | | - | | | |
| **Total Fund Balance** | $ (10,193) | | (10,193) | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **FUND 81 - GENERAL OBLIGATION BOND** | | | | | | |
| **Revenue** | | | | | | |
| Local Revenue (8800 to 8899) | $ 550,000 | - | $ 550,000 | $ 167,480 | 30% | $ 382,520 |
| Financing Source (8900 to 8999) | $ - | - | $ - | - | 0% | - |
| **Total Revenue** | $ 550,000 | $ - | $ 550,000 | $ 167,480 | 30% | $ 382,520 |
| **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 | 302,819 | 309,819 | 150,511 | 49% | 159,308 |
| Capital Outlay (6000 to 6999) | 12,099,118 | 4,491,766 | 16,590,884 | 6,761,802 | 41% | 9,829,083 |
| **Total Expenditures** | $ 12,199,427 | $ 4,794,585 | $ 16,994,012 | $ 6,912,313 | 41% | $ 10,081,699 |
| **Total Revenue in Excess / (Deficiency) of Expenditures** | $ (11,649,427) | $ (4,794,585) | $ (16,444,012) | | | |
| **Fund Balance** | | | | | | |
| Beginning Balance | $ 48,232,345 | | $ 48,232,345 | | | |
| Excess/(Deficiency) | (11,649,427) | | (16,444,012) | | | |
| **Total Fund Balance** | $ 36,582,918 | | 31,788,333 | | | |