IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2022-2023
Month Ending March 31, 2023

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 11 - UNRESTRICTED / GENERAL FUND						
Revenue						
State Revenue (8600 to 8699)	$ 55,356,908	1,010,704	$ 56,367,612	$ 43,206,113	77%	$ 13,161,499
State STRS On-Behalf Payments	1,785,427	-	1,785,427	-	0%	1,785,427
Local Revenue (8800 to 8899)	10,990,609	-	10,990,609	7,480,690	68%	3,509,919
Total Revenue	$ 68,132,944	1,010,704	$ 69,143,648	$ 50,686,803	73%	$ 18,456,845
Expenditures						
Certificated (1000 to 1999)	$ 26,102,069	(913)	$ 26,101,156	$ 18,574,091	71%	$ 7,527,065
Classified (2000 to 2999)	11,934,500	136,147	12,070,647	8,102,097	67%	3,968,550
Benefits (3000 to 3999)	14,155,207	3,471	14,158,678	11,394,242	80%	2,764,437
Benefits (STRS On-Behalf Payments)	1,785,427	-	1,785,427	-	0%	1,785,427
Supplies (4000 to 4999)	764,580	76,644	841,224	513,215	61%	328,009
Services (5000 to 5999)	5,317,656	343,369	5,661,025	3,585,328	63%	2,075,697
Capital Outlay (6000 to 6999)	448,977	48,374	497,351	151,213	30%	346,139
Other Outgo (7000 to 7999)	12,201,000	(593,074)	11,607,926	11,070,000	95%	537,926
Total Expenditures	$ 72,709,416	$ 14,019	$ 72,723,435	$ 53,390,186	73%	$ 19,333,249
Total Revenue in Excess / (Deficiency) of Expenditures	$ (4,576,472)	$ 996,685	$ (3,579,787)			
Fund Balance						
Beginning Balance	$ 23,100,706		$ 23,099,274	*		
Excess/(Deficiency)	(4,576,472)		(3,579,787)	**		
Total Fund Balance	$ 18,524,234		$ 19,519,487			
FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS						
Revenue						
Federal Revenue (8100 to 8199)	$ 9,396,965	3,082,421	$ 12,479,386	$ 4,588,494	37%	$ 7,890,892
State Revenue (8600 to 8699)	32,829,577	4,811,957	37,641,534	23,391,156	62%	14,250,377
State STRS On-Behalf Payments	467,818	-	467,818	-	0%	467,818
Local Revenue (8800 to 8899)	3,772,152	475,868	4,248,020	2,010,185	47%	2,237,835
Total Revenue	$ 46,466,512	$ 8,370,245	$ 54,836,757	$ 29,989,836	55%	$ 24,846,921
Expenditures						
Certificated (1000 to 1999)	$ 5,882,139	1,269,235	$ 7,151,374	$ 3,732,851	52%	$ 3,418,523
Classified (2000 to 2999)	6,015,461	799,443	6,814,904	3,303,084	48%	3,511,820
Benefits (3000 to 3999)	3,144,294	717,109	3,861,403	2,203,980	57%	1,657,423
Benefits (STRS On-Behalf Payments)	467,818	-	467,818	-	0%	467,818
Supplies (4000 to 4999)	2,794,564	409,351	3,203,915	945,100	29%	2,258,815
Services (5000 to 5999)	8,370,252	4,220,194	12,590,446	1,513,677	12%	11,076,769
Capital Outlay (6000 to 6999)	16,826,928	705,666	17,532,594	3,782,363	22%	13,750,231
Other Outgo (7000 to 7999)	2,900,605	372,930	3,273,535	1,291,239	39%	1,982,295
Total Expenditures	$ 46,402,061	$ 8,493,927	$ 54,895,988	$ 16,772,293	31%	$ 38,123,695
Total Revenue in Excess / (Deficiency) of Expenditures	$ 64,451	$ (123,682)	$ (59,231)			
Fund Balance						
Beginning Balance	$ 937,191		$ 947,190	*		
Excess/(Deficiency)	64,451		(59,231)	**		
Total Fund Balance	$ 1,001,642		$ 887,959			

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2022-2023
Month Ending March 31, 2023

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 22 - BUILDING FUND						
Revenue						
Local Revenue (8800 to 8899)	$ 45,000	300,000	$ 345,000	$ 310,734	90%	$ 34,266
Interfund Transfers In	300,000	8,450,000	8,750,000	8,750,000	0%	-
Total Revenue	$ 345,000	$ 8,750,000	$ 9,095,000	$ 9,060,734	100%	$ 34,266
Expenditures						
Supplies (4000 to 4999)	$ -	-	$ -	$ (4,417)	0%	$ 4,417
Services (5000 to 5999)	33,515	(10,295)	23,220	14,748	64%	8,472
Capital Outlay (6000 to 6999)	10,691,282	8,760,295	19,451,577	933,857	5%	18,517,720
Total Expenditures	$ 10,724,797	$ 8,750,000	$ 19,474,797	$ 944,187	5%	$ 18,530,610
Total Revenue in Excess / (Deficiency) of Expenditures	$ (10,379,797)	$ -	$ (10,379,797)			
Fund Balance						
Beginning Balance	$ 10,928,677		$ 10,834,345	*		
Excess/(Deficiency)	(10,379,797)		(10,379,797)	**		
Total Fund Balance	$ 548,880		$ 454,548			
FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
State Revenue (8600 to 8699)	$ 1,297,968	317,754	$ 1,615,722	$ 1,036,944	64%	$ 578,778
Local Revenue (8800 to 8899)	200,164	25,000	225,164	8,656	4%	216,508
Total Revenue	$ 1,498,132	$ 342,754	$ 1,840,886	$ 1,045,600	57%	$ 795,285
Expenditures						
Certificated (1000 to 1999)	$ 57,604	-	$ 57,604	$ 45,135	78%	$ 12,469
Classified (2000 to 2999)	494,174	72,000	566,174	436,736	77%	$ 129,439
Benefits (3000 to 3999)	315,056	(0)	315,056	257,057	82%	57,999
Supplies (4000 to 4999)	193,501	251,050	444,551	31,273	7%	413,278
Services (5000 to 5999)	27,943	19,704	47,647	29,319	62%	18,327
Capital Outlay (6000 to 6999)	219,527	-	219,527	42,235	19%	177,292
Other Outgo (7000 to 7999)	178,764	-	178,764	-	0%	178,764
Total Expenditures	$ 1,486,569	$ 342,754	$ 1,829,323	$ 841,755	46%	$ 987,568
Total Revenue in Excess / (Deficiency) of Expenditures	$ 11,563	$ (0)	$ 11,563			
Fund Balance						
Beginning Balance	$ 344,675		$ 697,781	*		
Excess/(Deficiency)	11,563		11,563	**		
Total Fund Balance	$ 356,238		$ 709,344			
FUND 41 - CAPITAL PROJECTS						
Revenue						
State Revenue (8600 to 8699)	$ 4,715,336	4,554,000	$ 9,269,336	$ 3,542,751	0%	$ 5,726,585
Local Revenue (8800 to 8899)	20,000	-	20,000	3,542,751	0%	(3,522,751)
Total Revenue	$ 4,735,336	$ 4,554,000	$ 9,289,336	$ 7,085,503	0%	$ 2,203,833
Expenditures						
Services (5000 to 5999)	$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	4,715,336	4,554,000	9,269,336	4,715,336	51%	4,554,000
Total Expenditures	$ 4,715,336	$ 4,554,000	$ 9,269,336	$ 4,715,336	51%	$ 4,554,000
Total Revenue in Excess / (Deficiency) of Expenditures	$ 20,000	$ -	$ 20,000			
Fund Balance						
Beginning Balance	$ 5,689,596		$ (2,227,413)	*		
Excess/(Deficiency)	20,000		20,000	**		
Total Fund Balance	$ 5,709,596		$ (2,207,413)			

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2022-2023
Month Ending March 31, 2023

	Adopted Budget	Adjustments	Revised Budget		YTD Activity	YTD %	Remaining Balance
FUND 51 - CERTIFICATE OF PARTICIPATION (COP)							
Revenue							
Local Revenue (8800 to 8899)	$ -	-	$ -		$ 9	0%	$ (9)
Total Revenue	$ -	$ -	$ -		$ 9	0%	$ (9)
Expenditures							
Capital Outlay (6000 to 6999)	$ -	-	$ -		$ -	0%	$ -
Total Expenditures	$ -	$ -	$ -		$ -	0%	$ -
Total Revenue in Excess / (Deficiency) of Expenditures	$ -	$ -	$ -				
Fund Balance							
Beginning Balance	$ 914		$ 914	*			
Excess/(Deficiency)	-		-	**			
Total Fund Balance	$ 914		$ 914				
FUND 61 - SELF-INSURANCE FUND							
Revenue							
Local Revenue (8800 to 8899)	$ 2,300	-	$ 2,300		$ 2,870	125%	$ (570)
Local Revenue (8800 to 8899)	20,000	-	20,000		20,000	100%	-
Total Revenue	$ 22,300	-	$ 22,300		$ 22,870	103%	$ (570)
Expenditures							
Services (5000 to 5999)	$ 10,000	-	$ 10,000		$ 20,617	206%	$ (10,617)
Total Expenditures	$ 10,000	-	$ 10,000		$ 20,617	206%	$ (10,617)
Total Revenue in Excess / (Deficiency) of Expenditures	$ 12,300	$ -	$ 12,300				
Fund Balance							
Beginning Balance	$ 144,446		$ 144,446	*			
Excess/(Deficiency)	12,300		12,300	**			
Total Fund Balance	$ 156,746		$ 156,746				
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
Monthly Budget Report
Fiscal Year 2022-2023
Month Ending March 31, 2023

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS						
Revenue						
Local Revenue (8800 to 8899)	$ 56,000	296	$ 56,296	$ 29,990	53%	$ 26,306
Total Revenue	$ 56,000	$ 296	$ 56,296	$ 29,990	53%	$ 26,306
Expenditures						
Supplies (4000 to 4999)	$ 75,419	3,797	$ 79,216	$ 28,217	36%	$ 47,202
Services (5000 to 5999)	30,796	(3,500)	27,296	12,125	44%	15,172
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
Total Expenditures	$ 106,215	$ 297	$ 106,512	$ 40,342	38%	$ 62,373
Total Revenue in Excess / (Deficiency) of Expenditures	$ (50,215)	$ (1)	$ (50,216)			
Fund Balance						
Beginning Balance	$ 216,130		$ 216,130	*		
Excess/(Deficiency)	(50,215)		(50,216)	**		
Total Fund Balance	$ 165,915		165,915			
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	$ 40,000	-	$ 40,000	$ 36,102	90%	$ 3,898
Total Revenue	$ 40,000	$ -	$ 40,000	$ 36,102	90%	$ 3,898
Expenditures				-		-
Services (5000 to 5999)	$ 40,000	1,000	$ 41,000	$ 22,961	56%	$ 18,039
Total Expenditures	$ 40,000	$ 1,000	$ 41,000	$ 22,961	56%	$ 17,039
Total Revenue in Excess / (Deficiency) of Expenditures	$ -	$ (1,000)	$ (1,000)			
Fund Balance						
Beginning Balance	$ 57,262		$ 57,262	*		
Excess/(Deficiency)	-		(1,000)	**		
Total Fund Balance	$ 57,262		56,262			
FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	$ 26,428,600	1,194,420	$ 27,623,020	$ 17,119,105	62%	$ 10,503,915
State Revenue (8600 to 8699)	16,633,154	702,753	17,335,907	14,866,950	86%	2,468,957
Total Revenue	$ 43,061,754	$ 1,897,173	$ 44,958,927	$ 31,986,055	71%	$ 12,972,872
Expenditures						
Other Outgo (7000 to 7999)	$ 43,061,754	1,907,473	$ 44,969,227	$ 26,683,116	59%	$ 18,286,111
Total Expenditures	$ 43,061,754	$ 1,907,473	$ 44,969,227	$ 26,683,116	59%	$ 18,286,111
Total Revenue in Excess / (Deficiency) of Expenditures	$ -	$ (10,300)	$ (10,300)			
Fund Balance						
Beginning Balance	$ (10,193)		$ (10,193)	*		
Excess/(Deficiency)	-		(10,300)	**		
Total Fund Balance	$ (10,193)		$ (20,493)			

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2022-2023
Month Ending March 31, 2023

	Adopted Budget	Adjustments	Revised Budget		YTD Activity	YTD %	Remaining Balance
FUND 81 - GENERAL OBLIGATION BOND							
Revenue							
Local Revenue (8800 to 8899)	$ 350,000	-	$ 350,000		$ 305,168	87%	$ 44,832
Total Revenue	$ 350,000	$ -	$ 350,000		$ 305,168	87%	$ 44,832
Expenditures							
Services (5000 to 5999)	$ 12,968	-	$ 12,968		$ 89,682	692%	$ (76,714)
Capital Outlay (6000 to 6999)	44,420,052	(0)	44,420,052		2,708,144	6%	41,711,908
Total Expenditures	$ 44,433,020	$ (0)	$ 44,433,020		$ 2,797,826	6%	$ 41,635,194
Total Revenue in Excess / (Deficiency) of Expenditures	$ (44,083,020)	$ 0	$ (44,083,020)				
Fund Balance							
Beginning Balance	$ 45,772,486		$ 45,621,982	*			
Excess/(Deficiency)	(44,083,020)		(44,083,020)	**			
Total Fund Balance	$ 1,689,466		1,538,962				

* *Fund balance data updated to reflect actual fund balances reported at June 30, 2022 on CCFS-311 Report.*
** *Revenues in Excess / (Deficiency) of Expeditures based on budget revisions year-to-date.*