

**IMPERIAL COMMUNITY COLLEGE**  
**Monthly Budget Report**  
**Fiscal Year 2022-2023**  
**Month Ending April 30, 2023**

	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)	\$ 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	7,449,928	68%	3,540,681
<b>Total Revenue</b>	<b>\$ 68,132,944</b>	<b>1,010,704</b>	<b>\$ 69,143,648</b>	<b>\$ 50,656,041</b>	<b>73%</b>	<b>\$ 18,487,607</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 26,102,069	(913)	\$ 26,101,156	\$ 20,651,102	79%	\$ 5,450,054
Classified (2000 to 2999)	11,934,500	136,147	12,070,647	9,009,838	75%	3,060,809
Benefits (3000 to 3999)	14,155,207	3,471	14,158,678	12,580,380	89%	1,578,298
Benefits (STRS On-Behalf Payments)	1,785,427	-	1,785,427	-	0%	1,785,427
Supplies (4000 to 4999)	764,580	104,306	868,886	564,730	65%	304,156
Services (5000 to 5999)	5,317,656	363,337	5,680,993	3,823,874	67%	1,857,119
Capital Outlay (6000 to 6999)	448,977	68,572	517,549	166,592	32%	350,957
Other Outgo (7000 to 7999)	12,201,000	(660,815)	11,540,185	11,070,000	96%	470,185
<b>Total Expenditures</b>	<b>\$ 72,709,416</b>	<b>\$ 14,105</b>	<b>\$ 72,723,521</b>	<b>\$ 57,866,517</b>	<b>80%</b>	<b>\$ 14,857,004</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (4,576,472)</b>	<b>\$ 996,599</b>	<b>\$ (3,579,873)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 23,100,706		\$ 23,099,274	*		
Excess/(Deficiency)	(4,576,472)		(3,579,873)	**		
<b>Total Fund Balance</b>	<b>\$ 18,524,234</b>		<b>\$ 19,519,401</b>			

<b>FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 9,396,965	3,082,421	\$ 12,479,386	\$ 5,267,781	42%	\$ 7,211,604
State Revenue (8600 to 8699)	32,829,577	5,140,065	37,969,642	23,391,399	62%	14,578,242
State STRS On-Behalf Payments	467,818	-	467,818	-	0%	467,818
Local Revenue (8800 to 8899)	3,772,152	480,868	4,253,020	2,074,818	49%	2,178,202
<b>Total Revenue</b>	<b>\$ 46,466,512</b>	<b>\$ 8,703,353</b>	<b>\$ 55,169,865</b>	<b>\$ 30,733,998</b>	<b>56%</b>	<b>\$ 24,435,867</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 5,882,139	1,776,790	\$ 7,658,929	\$ 4,191,195	55%	\$ 3,467,734
Classified (2000 to 2999)	6,015,461	934,705	6,950,166	3,738,715	54%	3,211,451
Benefits (3000 to 3999)	3,144,294	858,976	4,003,270	2,480,938	62%	1,522,332
Benefits (STRS On-Behalf Payments)	467,818	-	467,818	-	0%	467,818
Supplies (4000 to 4999)	2,794,564	475,657	3,270,221	1,163,812	36%	2,106,409
Services (5000 to 5999)	8,370,252	3,371,565	11,741,817	1,935,661	16%	9,806,155
Capital Outlay (6000 to 6999)	16,826,928	993,680	17,820,608	4,160,709	23%	13,659,898
Other Outgo (7000 to 7999)	2,900,605	415,778	3,316,383	1,917,307	58%	1,399,076
<b>Total Expenditures</b>	<b>\$ 46,402,061</b>	<b>\$ 8,827,150</b>	<b>\$ 55,229,211</b>	<b>\$ 19,588,336</b>	<b>35%</b>	<b>\$ 35,640,874</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 64,451</b>	<b>\$ (123,796)</b>	<b>\$ (59,345)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 937,191		\$ 947,190	*		
Excess/(Deficiency)	64,451		(59,345)	**		
<b>Total Fund Balance</b>	<b>\$ 1,001,642</b>		<b>\$ 887,845</b>			

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<b>FUND 22 - BUILDING FUND</b>						
<b>Revenue</b>						
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%	-
<b>Total Revenue</b>	<b>\$ 345,000</b>	<b>\$ 8,750,000</b>	<b>\$ 9,095,000</b>	<b>\$ 9,060,734</b>	<b>100%</b>	<b>\$ 34,266</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ (3,040)	0%	\$ 3,040
Services (5000 to 5999)	33,515	(10,295)	23,220	15,828	68%	7,392
Capital Outlay (6000 to 6999)	10,691,282	8,760,295	19,451,577	978,741	5%	18,472,836
<b>Total Expenditures</b>	<b>\$ 10,724,797</b>	<b>\$ 8,750,000</b>	<b>\$ 19,474,797</b>	<b>\$ 991,529</b>	<b>5%</b>	<b>\$ 18,483,268</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (10,379,797)</b>	<b>\$ -</b>	<b>\$ (10,379,797)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 10,928,677		\$ 10,834,345	*		
Excess/(Deficiency)	(10,379,797)		(10,379,797)	**		
<b>Total Fund Balance</b>	<b>\$ 548,880</b>		<b>\$ 454,548</b>			
<b>FUND 33 - CHILD DEVELOPMENT FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 1,297,968	317,754	\$ 1,615,722	\$ 1,228,531	76%	\$ 387,191
Local Revenue (8800 to 8899)	200,164	25,000	225,164	9,091	4%	216,073
<b>Total Revenue</b>	<b>\$ 1,498,132</b>	<b>\$ 342,754</b>	<b>\$ 1,840,886</b>	<b>\$ 1,237,622</b>	<b>67%</b>	<b>\$ 603,263</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 57,604	-	\$ 57,604	\$ 50,150	87%	\$ 7,454
Classified (2000 to 2999)	494,174	72,000	566,174	486,988	86%	\$ 79,187
Benefits (3000 to 3999)	315,056	-	315,056	288,359	92%	26,697
Supplies (4000 to 4999)	193,501	244,210	437,711	33,642	8%	404,069
Services (5000 to 5999)	27,943	21,534	49,477	30,810	62%	18,667
Capital Outlay (6000 to 6999)	219,527	5,010	224,537	44,405	20%	180,131
Other Outgo (7000 to 7999)	178,764	-	178,764	-	0%	178,764
<b>Total Expenditures</b>	<b>\$ 1,486,569</b>	<b>\$ 342,754</b>	<b>\$ 1,829,323</b>	<b>\$ 934,354</b>	<b>51%</b>	<b>\$ 894,969</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 11,563</b>	<b>\$ (1)</b>	<b>\$ 11,563</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 344,675		\$ 697,781	*		
Excess/(Deficiency)	11,563		11,563	**		
<b>Total Fund Balance</b>	<b>\$ 356,238</b>		<b>\$ 709,344</b>			
<b>FUND 41 - CAPITAL PROJECTS</b>						
<b>Revenue</b>						
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)
<b>Total Revenue</b>	<b>\$ 4,735,336</b>	<b>\$ 4,554,000</b>	<b>\$ 9,289,336</b>	<b>\$ 7,085,503</b>	<b>0%</b>	<b>\$ 2,203,833</b>
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	<b>\$ 4,715,336</b>	<b>\$ 4,554,000</b>	<b>\$ 9,269,336</b>	<b>\$ 4,715,336</b>	<b>51%</b>	<b>\$ 4,554,000</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 5,689,596		\$ (2,227,413)	*		
Excess/(Deficiency)	20,000		20,000	**		
<b>Total Fund Balance</b>	<b>\$ 5,709,596</b>		<b>\$ (2,207,413)</b>			

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<b>FUND 51 - CERTIFICATE OF PARTICIPATION (COP)</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ -	-	\$ -	\$ 9	0%	\$ (9)
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>0%</b>	<b>\$ (9)</b>
<b>Expenditures</b>						
Capital Outlay (6000 to 6999)	\$ -	-	\$ -	\$ -	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	\$ 914		\$ 914			*
Excess/(Deficiency)	-		-			**
<b>Total Fund Balance</b>	<b>\$ 914</b>		<b>\$ 914</b>			
<b>FUND 61 - SELF-INSURANCE FUND</b>						
<b>Revenue</b>						
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%	-
<b>Total Revenue</b>	<b>\$ 22,300</b>	<b>-</b>	<b>\$ 22,300</b>	<b>\$ 22,870</b>	<b>103%</b>	<b>\$ (570)</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 10,000	-	\$ 10,000	\$ 21,017	210%	\$ (11,017)
<b>Total Expenditures</b>	<b>\$ 10,000</b>	<b>-</b>	<b>\$ 10,000</b>	<b>\$ 21,017</b>	<b>210%</b>	<b>\$ (11,017)</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 12,300</b>	<b>\$ -</b>	<b>\$ 12,300</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 144,446		\$ 144,446			*
Excess/(Deficiency)	12,300		12,300			**
<b>Total Fund Balance</b>	<b>\$ 156,746</b>		<b>\$ 156,746</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		\$ 10,000,000			*
Excess/(Deficiency)	-		-			**
<b>Total Fund Balance</b>	<b>\$ 10,000,000</b>		<b>\$ 10,000,000</b>			

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<b>FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 56,000	(3,189)	\$ 52,811	\$ 40,253	76%	\$ 12,558
<b>Total Revenue</b>	<b>\$ 56,000</b>	<b>\$ (3,189)</b>	<b>\$ 52,811</b>	<b>\$ 40,253</b>	<b>76%</b>	<b>\$ 12,558</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ 75,419	5,597	\$ 81,016	\$ 31,140	38%	\$ 44,279
Services (5000 to 5999)	30,796	(8,785)	22,011	12,375	56%	9,637
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
<b>Total Expenditures</b>	<b>\$ 106,215</b>	<b>\$ (3,188)</b>	<b>\$ 103,027</b>	<b>\$ 43,514</b>	<b>42%</b>	<b>\$ 53,916</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (50,215)</b>	<b>\$ (1)</b>	<b>\$ (50,216)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 216,130		\$ 216,130	*		
Excess/(Deficiency)	(50,215)		(50,216)	**		
<b>Total Fund Balance</b>	<b>\$ 165,915</b>		<b>165,915</b>			
<b>FUND 72 - STUDENT REPRESENTATIVE FEES</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 40,000	-	\$ 40,000	\$ 34,924	87%	\$ 5,076
<b>Total Revenue</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 34,924</b>	<b>87%</b>	<b>\$ 5,076</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 40,000	1,000	\$ 41,000	\$ 23,338	57%	\$ 17,662
<b>Total Expenditures</b>	<b>\$ 40,000</b>	<b>\$ 1,000</b>	<b>\$ 41,000</b>	<b>\$ 23,338</b>	<b>57%</b>	<b>\$ 16,662</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ (1,000)</b>	<b>\$ (1,000)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 57,262		\$ 57,262	*		
Excess/(Deficiency)	-		(1,000)	**		
<b>Total Fund Balance</b>	<b>\$ 57,262</b>		<b>56,262</b>			
<b>FUND 74 - STUDENT FINANCIAL AID FUNDS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 26,428,600	1,194,420	\$ 27,623,020	\$ 22,127,701	80%	\$ 5,495,319
State Revenue (8600 to 8699)	16,633,154	702,753	17,335,907	14,908,550	86%	2,427,357
<b>Total Revenue</b>	<b>\$ 43,061,754</b>	<b>\$ 1,897,173</b>	<b>\$ 44,958,927</b>	<b>\$ 37,036,251</b>	<b>82%</b>	<b>\$ 7,922,676</b>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 43,061,754	1,907,473	\$ 44,969,227	\$ 31,653,869	70%	\$ 13,315,358
<b>Total Expenditures</b>	<b>\$ 43,061,754</b>	<b>\$ 1,907,473</b>	<b>\$ 44,969,227</b>	<b>\$ 31,653,869</b>	<b>70%</b>	<b>\$ 13,315,358</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ (10,300)</b>	<b>\$ (10,300)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ (10,193)		\$ (10,193)	*		
Excess/(Deficiency)	-		(10,300)	**		
<b>Total Fund Balance</b>	<b>\$ (10,193)</b>		<b>\$ (20,493)</b>			

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<b>FUND 81 - GENERAL OBLIGATION BOND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 350,000	-	\$ 350,000	\$ 305,168	87%	\$ 44,832
<b>Total Revenue</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 305,168</b>	<b>87%</b>	<b>\$ 44,832</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ 7,441	0%	\$ (7,441)
Services (5000 to 5999)	12,968	-	12,968	89,682	692%	(76,714)
Capital Outlay (6000 to 6999)	44,420,052	-	44,420,052	3,495,752	8%	40,924,299
<b>Total Expenditures</b>	<b>\$ 44,433,020</b>	<b>\$ -</b>	<b>\$ 44,433,020</b>	<b>\$ 3,592,875</b>	<b>8%</b>	<b>\$ 40,840,144</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (44,083,020)</b>	<b>\$ -</b>	<b>\$ (44,083,020)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 45,772,486		\$ 45,621,982	*		
Excess/(Deficiency)	(44,083,020)		(44,083,020)	**		
<b>Total Fund Balance</b>	<b>\$ 1,689,466</b>		<b>1,538,962</b>			

\* Fund balance data updated to reflect actual fund balances reported at June 30, 2022 on CCFS-311 Report.

\*\* Revenues in Excess / (Deficiency) of Expenditures based on budget revisions year-to-date.