

**IMPERIAL COMMUNITY COLLEGE**  
**Monthly Budget Report**  
**Fiscal Year 2022-2023**  
**Month Ending June 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	\$ 55,063,564	98%	\$ 1,304,048
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	11,872,542	108%	(881,933)
<b>Total Revenue</b>	<b>\$ 68,132,944</b>	<b>1,010,704</b>	<b>\$ 69,143,648</b>	<b>\$ 66,936,106</b>	<b>97%</b>	<b>\$ 2,207,542</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 26,102,069	(913)	\$ 26,101,156	\$ 25,015,470	96%	\$ 1,085,686
Classified (2000 to 2999)	11,934,500	136,147	12,070,647	10,956,072	91%	1,114,574
Benefits (3000 to 3999)	14,155,207	3,471	14,158,678	15,120,774	107%	(962,095)
Benefits (STRS On-Behalf Payments)	1,785,427	-	1,785,427	-	0%	1,785,427
Supplies (4000 to 4999)	764,580	242,889	1,007,469	580,027	58%	427,442
Services (5000 to 5999)	5,317,656	227,567	5,545,223	4,661,803	84%	883,420
Capital Outlay (6000 to 6999)	448,977	80,367	529,344	248,535	47%	280,810
Other Outgo (7000 to 7999)	12,201,000	(675,424)	11,525,576	11,070,000	96%	455,576
<b>Total Expenditures</b>	<b>\$ 72,709,416</b>	<b>\$ 14,105</b>	<b>\$ 72,723,521</b>	<b>\$ 67,652,681</b>	<b>93%</b>	<b>\$ 5,070,840</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	3,105,221	\$ 12,502,186	\$ 6,612,057	53%	\$ 5,890,129
State Revenue (8600 to 8699)	32,829,577	5,391,870	38,221,447	30,024,860	79%	8,196,586
State STRS On-Behalf Payments	467,818	-	467,818	-	0%	467,818
Local Revenue (8800 to 8899)	3,772,152	687,945	4,460,097	2,615,065	59%	1,845,032
<b>Total Revenue</b>	<b>\$ 46,466,512</b>	<b>\$ 9,185,035</b>	<b>\$ 55,651,547</b>	<b>\$ 39,251,982</b>	<b>71%</b>	<b>\$ 16,399,565</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 5,882,139	1,793,730	\$ 7,675,869	\$ 5,151,950	67%	\$ 2,523,919
Classified (2000 to 2999)	6,015,461	702,471	6,717,932	4,653,829	69%	2,064,103
Benefits (3000 to 3999)	3,144,294	914,525	4,058,819	2,967,434	73%	1,091,385
Benefits (STRS On-Behalf Payments)	467,818	-	467,818	-	0%	467,818
Supplies (4000 to 4999)	2,794,564	504,473	3,299,037	1,713,694	52%	1,585,344
Services (5000 to 5999)	8,370,252	3,432,278	11,802,530	2,702,248	23%	9,100,282
Capital Outlay (6000 to 6999)	16,826,928	1,434,614	18,261,542	5,492,210	30%	12,769,333
Other Outgo (7000 to 7999)	2,900,605	539,401	3,440,006	3,517,354	102%	(77,347)
<b>Total Expenditures</b>	<b>\$ 46,402,061</b>	<b>\$ 9,321,494</b>	<b>\$ 55,723,555</b>	<b>\$ 26,198,718</b>	<b>47%</b>	<b>\$ 29,524,836</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 64,451</b>	<b>\$ (136,458)</b>	<b>\$ (72,007)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 937,191		\$ 947,190	*		
Excess/(Deficiency)	64,451		(72,007)	**		
<b>Total Fund Balance</b>	<b>\$ 1,001,642</b>		<b>\$ 875,183</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	\$ 656,166	190%	\$ (311,166)
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>\$ 9,406,166</b>	<b>103%</b>	<b>\$ (311,166)</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	6,291	\$ 6,291	\$ (3,040)	0%	\$ 9,331
Services (5000 to 5999)	33,515	(997)	32,518	78,358	241%	(45,840)
Capital Outlay (6000 to 6999)	10,691,282	8,754,037	19,445,319	1,523,213	8%	17,922,106
<b>Total Expenditures</b>	<b>\$ 10,724,797</b>	<b>\$ 8,759,331</b>	<b>\$ 19,484,128</b>	<b>\$ 1,598,531</b>	<b>8%</b>	<b>\$ 17,885,596</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (10,379,797)</b>	<b>\$ (9,331)</b>	<b>\$ (10,389,128)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 10,928,677		\$ 10,834,345	*		
Excess/(Deficiency)	(10,379,797)		(10,389,128)	**		
<b>Total Fund Balance</b>	<b>\$ 548,880</b>		<b>\$ 445,217</b>			
<b>FUND 33 - CHILD DEVELOPMENT FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 1,297,968	317,754	\$ 1,615,722	\$ 1,244,264	77%	\$ 371,458
Local Revenue (8800 to 8899)	200,164	25,000	225,164	19,677	9%	205,487
<b>Total Revenue</b>	<b>\$ 1,498,132</b>	<b>\$ 342,754</b>	<b>\$ 1,840,886</b>	<b>\$ 1,263,941</b>	<b>69%</b>	<b>\$ 576,944</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 57,604	-	\$ 57,604	\$ 60,180	104%	\$ (2,576)
Classified (2000 to 2999)	494,174	72,000	566,174	598,829	106%	\$ (32,655)
Benefits (3000 to 3999)	315,056	-	315,056	338,686	108%	(23,630)
Supplies (4000 to 4999)	193,501	240,710	434,211	50,083	12%	384,128
Services (5000 to 5999)	27,943	21,534	49,477	32,771	66%	16,706
Capital Outlay (6000 to 6999)	219,527	8,510	228,037	53,540	23%	174,497
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>\$ 1,134,088</b>	<b>62%</b>	<b>\$ 695,235</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	\$ 4,720,763	0%	\$ 4,548,573
Local Revenue (8800 to 8899)	20,000	-	20,000	4,720,763	0%	(4,700,763)
<b>Total Revenue</b>	<b>\$ 4,735,336</b>	<b>\$ 4,554,000</b>	<b>\$ 9,289,336</b>	<b>\$ 9,441,527</b>	<b>0%</b>	<b>\$ (152,191)</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)	\$ -	-	\$ -	\$ 15	0%	\$ (15)
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>0%</b>	<b>\$ (15)</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	\$ 4,896	213%	\$ (2,596)
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>\$ 24,896</b>	<b>112%</b>	<b>\$ (2,596)</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 10,000	-	\$ 10,000	\$ 26,983	270%	\$ (16,983)
<b>Total Expenditures</b>	<b>\$ 10,000</b>	<b>-</b>	<b>\$ 10,000</b>	<b>\$ 26,983</b>	<b>270%</b>	<b>\$ (16,983)</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	\$ 48,323	92%	\$ 4,488
<b>Total Revenue</b>	<b>\$ 56,000</b>	<b>\$ (3,189)</b>	<b>\$ 52,811</b>	<b>\$ 48,323</b>	<b>92%</b>	<b>\$ 4,488</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ 75,419	4,667	\$ 80,086	\$ 39,193	49%	\$ 36,226
Services (5000 to 5999)	30,796	(7,855)	22,941	17,449	76%	5,492
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>\$ 56,642</b>	<b>55%</b>	<b>\$ 41,718</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	\$ 41,180	103%	\$ (1,180)
<b>Total Revenue</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 41,180</b>	<b>103%</b>	<b>\$ (1,180)</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 40,000	1,000	\$ 41,000	\$ 23,628	58%	\$ 17,372
<b>Total Expenditures</b>	<b>\$ 40,000</b>	<b>\$ 1,000</b>	<b>\$ 41,000</b>	<b>\$ 23,628</b>	<b>58%</b>	<b>\$ 16,371</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	\$ 23,196,917	84%	\$ 4,426,103
State Revenue (8600 to 8699)	16,633,154	702,753	17,335,907	13,990,901	81%	3,345,006
<b>Total Revenue</b>	<b>\$ 43,061,754</b>	<b>\$ 1,897,173</b>	<b>\$ 44,958,927</b>	<b>\$ 37,187,818</b>	<b>83%</b>	<b>\$ 7,771,109</b>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 43,061,754	1,907,473	\$ 44,969,227	\$ 32,824,871	73%	\$ 12,144,356
<b>Total Expenditures</b>	<b>\$ 43,061,754</b>	<b>\$ 1,907,473</b>	<b>\$ 44,969,227</b>	<b>\$ 32,824,871</b>	<b>73%</b>	<b>\$ 12,144,356</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	\$ 510,784	146%	\$ (160,784)
<b>Total Revenue</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 510,784</b>	<b>146%</b>	<b>\$ (160,784)</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	7,441	\$ 7,441	\$ 7,441	0%	\$ -
Services (5000 to 5999)	12,968	89,682	102,650	89,682	87%	12,968
Capital Outlay (6000 to 6999)	44,420,052	(97,123)	44,322,928	4,333,438	10%	39,989,491
<b>Total Expenditures</b>	<b>\$ 44,433,020</b>	<b>\$ 0</b>	<b>\$ 44,433,020</b>	<b>\$ 4,430,561</b>	<b>10%</b>	<b>\$ 40,002,459</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (44,083,020)</b>	<b>\$ (0)</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.