

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2018/19

Month Ending April 30, 2019

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 11 - UNRESTRICTED / GENERAL FUND						
Revenue						
Federal Revenue (8100 to 8199)	\$ 1,200	-	\$ 1,200	\$ 1,020	85%	\$ 180
State Revenue (8600 to 8699)	43,305,407	76,673	43,382,080	32,202,629	74%	11,102,778
Local Revenue (8800 to 8899)	9,336,071	(76,673)	9,259,398	8,604,884	93%	731,187
Total Revenue	\$ 52,642,678	-	\$ 52,642,678	\$ 40,808,533	78%	\$ 11,834,145
Expenditures						
Certificated (1000 to 1999)	\$ 21,226,934	(4,980)	\$ 21,221,954	\$ 16,043,407	76%	\$ 5,183,527
Classified (2000 to 2999)	7,979,861	11,440	7,991,301	6,638,831	83%	1,341,030
Benefits (3000 to 3999)	13,697,788	2,201	13,699,989	8,160,365	60%	5,537,423
Supplies (4000 to 4999)	601,564	13,937	615,501	422,249	69%	179,315
Services (5000 to 5999)	3,522,100	113,992	3,636,092	2,813,457	77%	708,643
Capital Outlay (6000 to 6999)	452,364	174,206	626,570	161,216	26%	291,148
Other Outgo (7000 to 7999)	3,153,583	(310,796)	2,842,787	5,446,734	192%	(2,293,151)
Total Expenditures	\$ 50,634,194	\$ -	\$ 50,634,194	\$ 39,686,259	78%	\$ 10,947,935
Total Revenue in Excess / (Deficiency) of Expenditures	\$ 2,008,484					
Fund Balance						
Beginning Balance	\$ 11,755,847					
Excess/(Deficiency)	2,008,484					
Total Fund Balance	\$ 13,764,331					

FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 3,507,958	1,262,474	\$ 4,770,432	\$ 2,126,545	45%	\$ 1,381,413
State Revenue (8600 to 8699)	17,043,817	919,837	17,963,654	15,443,289	86%	1,600,528
Local Revenue (8800 to 8899)	2,527,177	(318,857)	2,208,320	2,180,059	99%	347,118
Total Revenue	\$ 23,078,952	\$ 1,863,454	\$ 24,942,406	\$ 19,749,893	86%	\$ 3,329,059
Expenditures						
Certificated (1000 to 1999)	\$ 5,410,476	684,686	\$ 6,095,162	\$ 3,464,773	57%	\$ 1,945,703
Classified (2000 to 2999)	5,006,455	879,925	5,886,380	3,042,974	52%	1,963,481
Benefits (3000 to 3999)	3,055,087	111,318	3,166,405	1,756,356	55%	1,298,731
Supplies (4000 to 4999)	1,541,597	395,058	1,936,655	634,018	33%	907,579
Services (5000 to 5999)	4,638,409	(394,453)	4,243,956	1,750,920	41%	2,887,489
Capital Outlay (6000 to 6999)	3,060,004	134,472	3,194,476	971,521	30%	2,088,483
Other Outgo (7000 to 7999)	366,924	52,449	419,373	200,586	48%	166,338
Total Expenditures	\$ 23,078,952	1,863,455	\$ 24,942,407	\$ 11,821,147	51%	\$ 11,257,805

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FUND 22 - BUILDING FUND						
Revenue						
Federal Revenue (8100 to 8199)	-		-	-		-
State Revenue (8600 to 8699)	-		-			-
Local Revenue (8800 to 8899)	\$ 343,314	-	\$ 343,314	\$ 225,291	66%	\$ 118,023
Interfund Transfers In	\$ -	-	\$ -	\$ 2,500,000		\$ (2,500,000)
Total Revenue	\$ 343,314		\$ 343,314	\$ 2,725,291	794%	\$ (2,381,977)
Expenditures						
Supplies (4000 to 4999)	\$ 553	21,300	\$ 21,853	\$ 1,621	7%	\$ 20,232
Services (5000 to 5999)	1,173,572	(645,000)	528,572	32,340	6%	496,232
Capital Outlay (6000 to 6999)	2,481,451	623,700	3,105,151	869,998	28%	2,235,153
Other Outgo (7000 to 7999)	(2,500,000)	-	(2,500,000)	-	0%	(2,500,000)
Total Expenditures	\$ 1,155,576	0	\$ 1,155,576	\$ 903,959	78%	\$ 251,618
Total Revenue in Excess / (Deficiency) of Expenditures						(812,262)
Fund Balance						
Beginning Balance	\$ 1,210,623					
Excess/(Deficiency)						(812,262)
Total Fund Balance	\$ 398,361					

FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
Federal Revenue (8100 to 8199)			-			-
State Revenue (8600 to 8699)	\$ 857,302	217,231	\$ 1,074,533	\$ 550,315	51%	\$ 524,218
Local Revenue (8800 to 8899)	145,518	-	145,518	10,878	7%	134,640
Total Revenue	\$ 1,002,820	\$ 217,231	\$ 1,220,051	\$ 561,193	56%	\$ 658,858
Expenditures						
Certificated (1000 to 1999)	-		-			-
Classified (2000 to 2999)	\$ 457,852	32,000	\$ 489,852	\$ 375,945	77%	\$ 113,907
Benefits (3000 to 3999)	239,546	20,100	259,646	189,194	73%	70,452
Supplies (4000 to 4999)	130,030	45,350	175,380	12,527	7%	162,853
Services (5000 to 5999)	27,743	200	27,943	4,975	18%	22,968
Capital Outlay (6000 to 6999)	15,500	119,582	135,082	620	0%	134,462
Other Outgo (7000 to 7999)	-		-			-
Total Expenditures	\$ 870,671	\$ 217,232	\$ 1,087,903	\$ 583,260	67%	\$ 504,643
Total Revenue in Excess / (Deficiency) of Expenditures						132,149
Fund Balance						
Beginning Balance	\$ 233,822					
Excess/(Deficiency)						132,149
Total Fund Balance	\$ 365,971					

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FUND 41 - CAPITAL PROJECTS FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 2,000		\$ 2,000	1,637		\$ 363
Total Revenue	\$ 2,000		\$ 2,000	\$ 1,637		\$ 363
Expenditures						
Capital Outlay (6000 to 6999)	\$ 264,498		\$ 264,498	-		\$ 264,498
Total Expenditures	\$ 264,498		\$ 264,498	\$ -		\$ 264,498
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (262,498)					
Fund Balance						
Beginning Balance	\$ 262,498					
Excess/(Deficiency)	(262,498)					
Total Fund Balance	\$ 0					

FUND 51 - CERTIFICATE OF PARTICIPATION (LRB)						
Revenue						
Local Revenue (8800 to 8899)			\$ -	\$ 2,066		\$ (2,066)
Total Revenue	\$ -		\$ -	\$ 2,066		\$ (2,066)
Fund Balance						
Beginning Balance	\$ 331,262					
Excess/(Deficiency)	-					
Total Fund Balance	\$ 331,262					

FUND 61 - SELF-INSURANCE FUND						
Revenue						
Local Revenue (8800 to 8899)			\$ -	\$ 399		\$ (399)
Total Revenue	\$ -		\$ -	\$ 399		\$ (399)
Fund Balance						
Beginning Balance	\$ 53,943					
Excess/(Deficiency)	-					
Total Fund Balance	\$ 53,943					

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FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	\$ 21,000		\$ 21,000	\$ 18,806	90%	\$ 2,194
Total Revenue	\$ 21,000		\$ 21,000	\$ 18,806	90%	\$ 2,194
Expenditures						
Services (5000 to 5999)	\$ 21,000		\$ 21,000	\$ 20,323	97%	\$ 676
Total Expenditures	\$ 21,000		\$ 21,000	\$ 20,323	97%	\$ 676

FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 25,242,200	-	\$ 25,242,200	\$ 22,158,884	88%	\$ 3,083,316
State Revenue (8600 to 8699)	5,884,249	500,000	6,384,249	5,933,207	93%	451,042
Local Revenue (8800 to 8899)	-	-	-	-	-	-
Total Revenue	\$ 31,126,449		\$ 31,626,449	\$ 28,092,091	89%	\$ 3,534,358
Expenditures						
Services (5000 to 5999)	\$ 242,200	-	\$ 242,200	\$ 237,200	98%	\$ 5,000
Other Outgo (7000 to 7999)	30,884,249	500,000	31,384,249	27,816,357	89%	3,567,892
Total Expenditures	\$ 31,126,449		\$ 31,626,449	\$ 28,053,557	89%	\$ 3,572,892

FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	-		-	\$ 148,250		(148,250.18)
Financing Source (8900 to 8999)	\$ 32,003,655		\$ 32,003,655	\$ 32,003,655	100%	\$ -
Total Revenue	\$ 32,003,655		\$ 32,003,655	\$ 32,151,905	100%	\$ (148,250)
Expenditures						
Services (5000 to 5999)	\$ -	\$ -	\$ -	\$ 112,462		\$ (112,462)
Capital Outlay (6000 to 6999)	32,003,655	-	32,003,655	83,475	0%	31,920,180
Total Expenditures	\$ 32,003,655		\$ 32,003,655	\$ 195,937	1%	\$ 31,807,718