

# IVC 2019-2020 - Adopted Budget - Restricted and Unrestricted

## REVENUE SUMMARY

ACCT	TITLE	-- 19/20 -- Budget	----- 18/19 ----- Budget	----- 18/19 ----- Actual	----- 19/20/18/19----- Budget/Budget	Difference	----- 19/20/18/19 ----- Budget/Actual		
<b>FUND: 11</b>		<b>Unrestricted General Fund</b>							
<b>ACCT Hierarchy 8100 Federal Revenues</b>									
8199	Other Federal Revenues	1,200	1,200	1,020	0	0.00%	180	17.65%	
<b>8100 Federal Revenues</b>		1,200	1,200	1,020	0	0.00%	180	17.65%	
<b>ACCT Hierarchy 8600 State Revenues</b>									
8601	Prior Year Adjustments	0	0	489,309	0	100%	-489,309	100%	
8611	State General Apportionment	30,030,339	34,035,845	30,262,641	-4,005,506	-11.77%	-232,302	-0.77%	
8614	Part-time Faculty Compensation	208,488	196,338	210,709	12,150	6.19%	-2,221	-1.05%	
8615	Apprentice Allowance	34,902	30,209	52,563	4,693	15.54%	-17,661	-33.60%	
8627	Other General Categorical Programs	0	0	0	0	100%	0	100%	
8630	Education Protection Acct	7,275,264	6,202,227	7,147,516	1,073,037	17.30%	127,748	1.79%	
8632	Veterans	0	0	0	0	100%	0	100%	
8637	College Prom/BOG Admin	144,159	0	0	144,159	100%	144,159	100%	
8671	Homeowners Property Tax Relief	74,673	0	0	74,673	100%	74,673	100%	
8672	Homeowners Property Tax Relief	0	76,673	74,673	-76,673	-100.00%	-74,673	100%	
8679	Housing Authority Tax Subventions	0	54,796	449	-54,796	-100.00%	-449	100%	
8681	Lottery	1,139,850	1,117,796	1,274,485	22,054	1.97%	-134,635	-10.56%	
8682	Lottery Revenue	0	0	0	0	100%	0	100%	
8685	State Mandated Costs	224,543	201,516	210,255	23,027	11.43%	14,288	6.80%	
8691	Full-time Faculty Hiring	328,811	0	328,811	328,811	100%	0	0.00%	
8692	Other State Revenue	2,674,764	1,466,680	3,059,648	1,208,084	82.37%	-384,884	-12.58%	
<b>8600 State Revenues</b>		42,135,793	43,382,080	43,111,059	-1,246,287	-2.87%	-975,266	-2.26%	
<b>ACCT Hierarchy 8800 Local Revenues</b>									
8811	Secured Roll Property Tax Revenue	8,588,215	7,751,879	8,064,185	836,336	10.79%	524,030	6.50%	
8812	Supplemental Property Tax Revenue	87,707	81,933	87,707	5,774	7.05%	0	0.00%	
8813	Unsecured Roll Property Tax Revenue	785,501	893,433	785,502	-107,932	-12.08%	-1	0.00%	
8817	Education Revenue Augmentation	-2,035,621	-2,009,764	-2,035,621	-25,857	1.29%	0	100%	
8818	Redevelopment Agency Funds	110,634	97,245	110,737	13,389	13.77%	-103	-0.09%	
8819	Redevelopment Agency Residual Funds	261,459	447,618	672,366	-186,159	-41.59%	-410,907	-61.11%	
8831	Contracted Services - Instructional	16,367	16,772	16,367	-405	-2.41%	0	0.00%	
8834	Nursing Classes Revenue	0	0	0	0	100%	0	100%	
8842	Bookstore Commission	75,000	80,000	72,360	-5,000	-6.25%	2,640	3.65%	
8843	Cafeteria Commission	15,550	14,000	15,550	1,550	11.07%	0	0.00%	
8861	Interest Income	261,180	100,000	261,180	161,180	161.18%	0	0.00%	
8874	Enrollment Fees	1,280,866	1,235,124	1,075,052	45,742	3.70%	205,814	19.14%	
8880	Non-resident Fees	353,669	357,233	353,670	-3,564	-1.00%	-1	0.00%	
8883	Transcript Fees	9,000	16,000	663	-7,000	-43.75%	8,337	1257.47%	
8884	Library Fines	2,179	0	2,180	2,179	100%	-1	-0.02%	
8885	Library Lost Book Charges	2,625	1,629	4,254	996	61.16%	-1,629	-38.30%	
8890	Other Local Revenue	0	113,296	0	-113,296	-100.00%	0	100%	
8891	Other Local Revenue	5,000	53,000	6,828	-48,000	-90.57%	-1,828	-26.77%	
8897	Facility Useage Fees	22,000	10,000	24,169	12,000	120.00%	-2,169	-8.97%	
<b>8800 Local Revenues</b>		9,841,331	9,259,398	9,517,147	581,933	6.28%	324,184	3.41%	
<b>11</b>	<b>Unrestricted General Fun</b>	51,978,324	52,642,678	52,629,226	-664,354	-1.26%	-650,902	-1.24%	
<b>FUND: 12</b>		<b>Restricted General Fund</b>							

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<b>ACCT Hierarchy 123 Other General Apportionments</b>								
8656	CCPT Ca Career Pathways Grant	0	1,547,404	1,547,404	-1,547,404	-100.00%	-1,547,404	100%
8659	Independent Living Program Revenue	0	4,437	4,437	-4,437	-100.00%	-4,437	100%
<b>123</b>	<b>Other General Apporti</b>	<b>0</b>	<b>1,551,841</b>	<b>1,551,841</b>	<b>-1,551,841</b>	<b>-100.00%</b>	<b>-1,551,841</b>	<b>100%</b>
<b>ACCT Hierarchy 8100 Federal Revenues</b>								
8101	Prior Year adjustments	0	2,835	2,835	-2,835	-100.00%	-2,835	100%
8121	Federal College Work Study Revenue	478,732	467,641	467,963	11,091	2.37%	10,769	2.30%
8122	Upward Bound Revenue	796,733	1,698,930	1,153,296	-902,197	-53.10%	-356,562	-30.92%
8123	Talent Search Revenue	487,794	490,090	413,048	-2,296	-0.47%	74,746	18.10%
8124	Student Support Services Revenue	574,699	548,850	438,646	25,849	4.71%	136,053	31.02%
8141	TANF	66,042	64,087	64,087	1,955	3.05%	1,955	3.05%
8152	SEOG	16,533	15,813	15,813	720	4.55%	720	4.55%
8153	Pell Grant - Admin Cost Allowance	24,470	24,470	24,470	0	0.00%	0	0.00%
8171	PERKINS	344,175	299,352	299,352	44,823	14.97%	44,823	14.97%
8173	CTE Transitions	46,195	41,377	41,377	4,818	11.64%	4,818	11.64%
8191	Nutrition Program - Fed Rev	92,626	138,993	93,669	-46,367	-33.36%	-1,043	-1.11%
8198	Title V Grant	697,392	953,643	256,251	-256,251	-26.87%	441,140	172.15%
8199	Other Federal Revenues	95,563	96,025	93,850	-462	-0.48%	1,713	1.83%
<b>8100</b>	<b>Federal Revenues</b>	<b>3,720,955</b>	<b>4,842,106</b>	<b>3,364,657</b>	<b>-1,121,152</b>	<b>-23.15%</b>	<b>356,297</b>	<b>10.59%</b>
<b>ACCT Hierarchy 8600 State Revenues</b>								
8601	Prior Year Adjustments	0	0	59	0	100%	-59	100%
8612	Enrollment Fee Waiver - ACA	0	0	0	0	100%	0	100%
8613	BFAP - Admin Allowance	0	0	0	0	100%	0	100%
8616	Basic Skills	0	441,050	441,050	-441,050	-100.00%	-441,050	100%
8622	EOPS	1,300,463	1,370,754	1,370,754	-70,291	-5.13%	-70,291	-5.13%
8623	DSPS	500,161	459,823	459,823	40,338	8.77%	40,338	8.77%
8624	DSPS	0	0	0	0	100%	0	100%
8625	CalWORKS	383,845	359,475	359,475	24,370	6.78%	24,370	6.78%
8626	CalWorks	0	0	0	0	100%	0	100%
8627	Other General Categorical Programs	1,762,547	4,613,644	4,613,644	-2,851,097	-61.80%	-2,851,097	-61.80%
8628	Student Equity & Achievement	2,953,862	3,563,896	3,563,896	-610,034	-17.12%	-610,034	-17.12%
8629	EEO/Staff Diversity	0	50,000	50,000	-50,000	-100.00%	-50,000	100%
8631	Nursing	146,511	214,017	191,511	-67,506	-31.54%	-45,000	-23.50%
8632	Veterans	17,699	36,802	36,802	-19,103	-51.91%	-19,103	-51.91%
8633	Strong Workforce Program	521,572	1,800,979	1,800,952	-1,279,407	-71.04%	-1,279,380	-71.04%
8634	Foster Care	39,843	39,792	111,818	51	0.13%	-71,975	-64.37%
8635	CARE	331,239	295,353	295,353	35,886	12.15%	35,886	12.15%
8636	Physical Plant & Instruc Support	90,649	297,846	297,846	-207,197	-69.57%	-207,197	-69.57%
8637	College Prom/BOG Admin	0	141,246	141,246	-141,246	-100.00%	-141,246	100%
8649	Other State Programs	0	2,663	2,663	-2,663	-100.00%	-2,663	100%
8663	Full-time Incentive Grant	0	0	0	0	100%	0	100%
8664	State Financial Aid	45,800	168,248	168,248	-122,448	-72.78%	-122,448	-72.78%
8681	Lottery	402,300	722,604	468,349	-320,304	-44.33%	-66,049	-14.10%
8682	Lottery Revenue	0	0	0	0	100%	0	100%
8690	Other State Revenues	0	0	0	0	100%	0	100%
8692	Other State Revenue	931,793	863,595	1,133,596	68,198	7.90%	-201,803	-17.80%
8693	Cal-Works Assessment Revenue	0	0	0	0	100%	0	100%
<b>8600</b>	<b>State Revenues</b>	<b>9,428,284</b>	<b>15,441,787</b>	<b>15,507,086</b>	<b>-6,013,503</b>	<b>-38.94%</b>	<b>-6,078,802</b>	<b>-39.20%</b>

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<b>ACCT Hierarchy 8800 Local Revenues</b>								
8816	Prior Year Property Tax Revenue	0	0	0	0	100%	0	100%
8820	Contributions, Gifts, Grants, Endow	30,000	0	0	30,000	100%	30,000	100%
8831	Contracted Services - Instructional	261,239	185,110	192,343	76,129	41.13%	68,896	35.82%
8832	Other Contracted Services	979,648	1,172,262	1,055,545	-192,614	-16.43%	-75,897	-7.19%
8833	EMT Community Classes Revenue	0	0	0	0	100%	0	100%
8838	Fire 142 Fees	0	0	0	0	100%	0	100%
8876	Student Health Fee	344,000	407,783	412,839	-63,783	-15.64%	-68,839	-16.67%
8881	Parking Permit Fees	446,126	1,327,811	1,309,600	-881,685	-66.40%	-863,474	-65.93%
8885	Library Lost Book Charges	0	0	0	0	100%	0	100%
8890	Other Local Revenue	6,080	130,880	137,220	-124,800	-95.35%	-131,140	-95.57%
8891	Other Local Revenue	112,739	377,660	389,828	-264,921	-70.15%	-277,089	-71.08%
8894	Local Grant Revenue	14,394	18,688	22,142	-4,294	-22.98%	-7,748	-34.99%
<b>8800 Local Revenues</b>		<b>2,194,226</b>	<b>3,620,195</b>	<b>3,519,517</b>	<b>-1,425,969</b>	<b>-39.39%</b>	<b>-1,325,291</b>	<b>-37.66%</b>
<b>ACCT Hierarchy 8900 Other Financing Sources</b>								
8981	Interfund Transfers In	94,337	0	0	94,337	100%	94,337	100%
<b>8900 Other Financing Sourc</b>		<b>94,337</b>	<b>0</b>	<b>0</b>	<b>94,337</b>	<b>100%</b>	<b>94,337</b>	<b>100%</b>
<b>12</b>	<b>Restricted General Fund</b>	<b>15,437,803</b>	<b>25,455,930</b>	<b>23,943,102</b>	<b>-10,018,128</b>	<b>-39.35%</b>	<b>-8,505,300</b>	<b>-35.52%</b>
<b>FUND: 22 IVC Building Fund</b>								
<b>ACCT Hierarchy 8800 Local Revenues</b>								
8861	Interest Income	9,290	8,000	19,410	1,290	16.13%	-10,120	-52.14%
8890	Other Local Revenue	335,314	335,314	397,583	0	0.00%	-62,269	-15.66%
8891	Other Local Revenue	14,218	0	0	14,218	100%	14,218	100%
<b>8800 Local Revenues</b>		<b>358,822</b>	<b>343,314</b>	<b>416,993</b>	<b>15,508</b>	<b>4.52%</b>	<b>-58,171</b>	<b>-13.95%</b>
<b>ACCT Hierarchy 8900 Other Financing Sources</b>								
8981	Interfund Transfers In	0	0	2,500,000	0	100%	-2,500,000	100%
<b>8900 Other Financing Sourc</b>		<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>0</b>	<b>100%</b>	<b>-2,500,000</b>	<b>100%</b>
<b>22</b>	<b>IVC Building Fund</b>	<b>358,822</b>	<b>343,314</b>	<b>2,916,993</b>	<b>15,508</b>	<b>4.52%</b>	<b>-2,558,171</b>	<b>-87.70%</b>
<b>FUND: 33 Child Development Funds</b>								
<b>ACCT Hierarchy 8600 State Revenues</b>								
8621	Child Development	1,074,533	1,074,533	852,362	0	0.00%	222,171	26.07%
8634	Foster Care	0	0	0	0	100%	0	100%
<b>8600 State Revenues</b>		<b>1,074,533</b>	<b>1,074,533</b>	<b>852,362</b>	<b>0</b>	<b>0.00%</b>	<b>222,171</b>	<b>26.07%</b>
<b>ACCT Hierarchy 8800 Local Revenues</b>								
8861	Interest Income	0	0	3,080	0	100%	-3,080	100%
8871	Child Dev - Parent Fees	8,000	13,369	12,493	-5,369	-40.16%	-4,493	-35.96%
8889	Unrestricted Beg Reserve	0	146,114	0	-146,114	-100.00%	0	100%
<b>8800 Local Revenues</b>		<b>8,000</b>	<b>159,483</b>	<b>15,573</b>	<b>-151,483</b>	<b>-94.98%</b>	<b>-7,573</b>	<b>-48.63%</b>
<b>33</b>	<b>Child Development Funds</b>	<b>1,082,533</b>	<b>1,234,016</b>	<b>867,935</b>	<b>-151,483</b>	<b>-12.28%</b>	<b>214,598</b>	<b>24.73%</b>
<b>FUND: 41 Capital Outlay Projects</b>								

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<b>ACCT Hierarchy 8800 Local Revenues</b>								
8861	Interest Income	0	2,739	2,739	-2,739	-100.00%	-2,739	100%
8891	Other Local Revenue	0	262,498	0	-262,498	-100.00%	0	100%
<b>8800</b>	<b>Local Revenues</b>	<b>0</b>	<b>265,236</b>	<b>2,739</b>	<b>-265,236</b>	<b>-100.00%</b>	<b>-2,739</b>	<b>100%</b>
<b>41</b>	<b>Capital Outlay Projects</b>	<b>0</b>	<b>265,236</b>	<b>2,739</b>	<b>-265,236</b>	<b>-100.00%</b>	<b>-2,739</b>	<b>-100.00%</b>
<b>FUND: 51 Certificates of Participation</b>								
<b>ACCT Hierarchy 8800 Local Revenues</b>								
8861	Interest Income	1,000	0	4,130	1,000	100%	-3,130	-75.79%
<b>8800</b>	<b>Local Revenues</b>	<b>1,000</b>	<b>0</b>	<b>4,130</b>	<b>1,000</b>	<b>100%</b>	<b>-3,130</b>	<b>-75.79%</b>
<b>51</b>	<b>Certificates of Participati</b>	<b>1,000</b>	<b>0</b>	<b>4,130</b>	<b>1,000</b>	<b>100%</b>	<b>-3,130</b>	<b>-75.79%</b>
<b>FUND: 61 Self Insurance Funds</b>								
<b>ACCT Hierarchy 8800 Local Revenues</b>								
8801	Prior Year Adjustment	0	0	62	0	100%	-62	100%
8861	Interest Income	650	0	671	650	100%	-21	-3.15%
<b>8800</b>	<b>Local Revenues</b>	<b>650</b>	<b>0</b>	<b>734</b>	<b>650</b>	<b>100%</b>	<b>-84</b>	<b>-11.40%</b>
<b>61</b>	<b>Self Insurance Funds</b>	<b>650</b>	<b>0</b>	<b>734</b>	<b>650</b>	<b>100%</b>	<b>-84</b>	<b>-11.40%</b>
<b>FUND: 72 Student Representation Fees</b>								
<b>ACCT Hierarchy 8800 Local Revenues</b>								
8886	Student Representation Fee	19,000	21,000	21,857	-2,000	-9.52%	-2,857	-13.07%
<b>8800</b>	<b>Local Revenues</b>	<b>19,000</b>	<b>21,000</b>	<b>21,857</b>	<b>-2,000</b>	<b>-9.52%</b>	<b>-2,857</b>	<b>-13.07%</b>
<b>72</b>	<b>Student Representation F</b>	<b>19,000</b>	<b>21,000</b>	<b>21,857</b>	<b>-2,000</b>	<b>-9.52%</b>	<b>-2,857</b>	<b>-13.07%</b>
<b>FUND: 74 Student Financial Aid Trust Funds</b>								
<b>ACCT Hierarchy 8100 Federal Revenues</b>								
8101	Prior Year adjustments	0	0	427	0	100%	-427	100%
8151	Pell Grants	25,000,000	25,000,000	23,602,515	0	0.00%	1,397,485	5.92%
8152	SEOG	248,000	237,200	237,200	10,800	4.55%	10,800	4.55%
<b>8100</b>	<b>Federal Revenues</b>	<b>25,248,000</b>	<b>25,237,200</b>	<b>23,840,142</b>	<b>10,800</b>	<b>0.04%</b>	<b>1,407,858</b>	<b>5.91%</b>
<b>ACCT Hierarchy 8600 State Revenues</b>								
8601	Prior Year Adjustments	0	0	1,672	0	100%	-1,672	100%
8661	Cal Grant B & C	4,000,000	3,000,000	2,607,986	1,000,000	33.33%	1,392,014	53.38%
8663	Full-time Incentive Grant	0	60,775	60,775	-60,775	-100.00%	-60,775	100%
8664	State Financial Aid	3,794,088	3,473,474	3,463,417	320,614	9.23%	330,671	9.55%
8692	Other State Revenue	0	0	0	0	100%	0	100%
<b>8600</b>	<b>State Revenues</b>	<b>7,794,088</b>	<b>6,534,249</b>	<b>6,133,850</b>	<b>1,259,839</b>	<b>19.28%</b>	<b>1,660,238</b>	<b>27.07%</b>
<b>74</b>	<b>Student Financial Aid Tru</b>	<b>33,042,088</b>	<b>31,771,449</b>	<b>29,973,992</b>	<b>1,270,639</b>	<b>4.00%</b>	<b>3,068,096</b>	<b>10.24%</b>
<b>FUND: 81 General Obligation Bond</b>								

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<b>ACCT Hierarchy 8800 Local Revenues</b>								
8861	Interest Income	260,000	0	337,770	260,000	100%	-77,770	-23.02%
<b>8800 Local Revenues</b>		<b>260,000</b>	<b>0</b>	<b>337,770</b>	<b>260,000</b>	<b>100%</b>	<b>-77,770</b>	<b>-23.02%</b>
<b>ACCT Hierarchy 8900 Other Financing Sources</b>								
8980	Incoming Transfers	0	32,003,655	32,003,655	-32,003,655	-100.00%	-32,003,655	100%
<b>8900 Other Financing Sourc</b>		<b>0</b>	<b>32,003,655</b>	<b>32,003,655</b>	<b>-32,003,655</b>	<b>-100.00%</b>	<b>-32,003,655</b>	<b>100%</b>
<b>81</b>	<b>General Obligation Bond</b>	<b>260,000</b>	<b>32,003,655</b>	<b>32,341,425</b>	<b>-31,743,655</b>	<b>-99.19%</b>	<b>-32,081,425</b>	<b>-99.20%</b>
<b>Report Total:</b>		<b><u>102,180,220</u></b>	<b><u>143,737,279</u></b>		<b><u>-41,557,059</u></b>	<b><u>-28.91%</u></b>		
		<b><u>102,180,220</u></b>		<b><u>142,702,133</u></b>		<b><u>-40,521,914</u></b>	<b><u>-28.40%</u></b>	