

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees  
FROM: Bruce Baron, Chancellor  
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor  
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services  
DATE: February 21, 2019  
SUBJECT: Budget Report

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

The attached Revenue and Expenditure Summary reflects activity for the 2018-19 fiscal year through January 28, 2019. As of that date, SBCCD was 58% through the fiscal year and had spent and/or encumbered approximately 51.5% of its budgeted general fund.

ANALYSIS

While year to date revenue and/or expenditure percentages often vary from the percentage of fiscal year elapsed, all funds are expected to remain within the 2018-19 budget unless noted here. For explanations of any significant variances in year to date revenues/expenditures from fiscal year elapsed, please see the attached summary.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.



# Oracle Encumbrance Report

Year to Date 01/28/2019

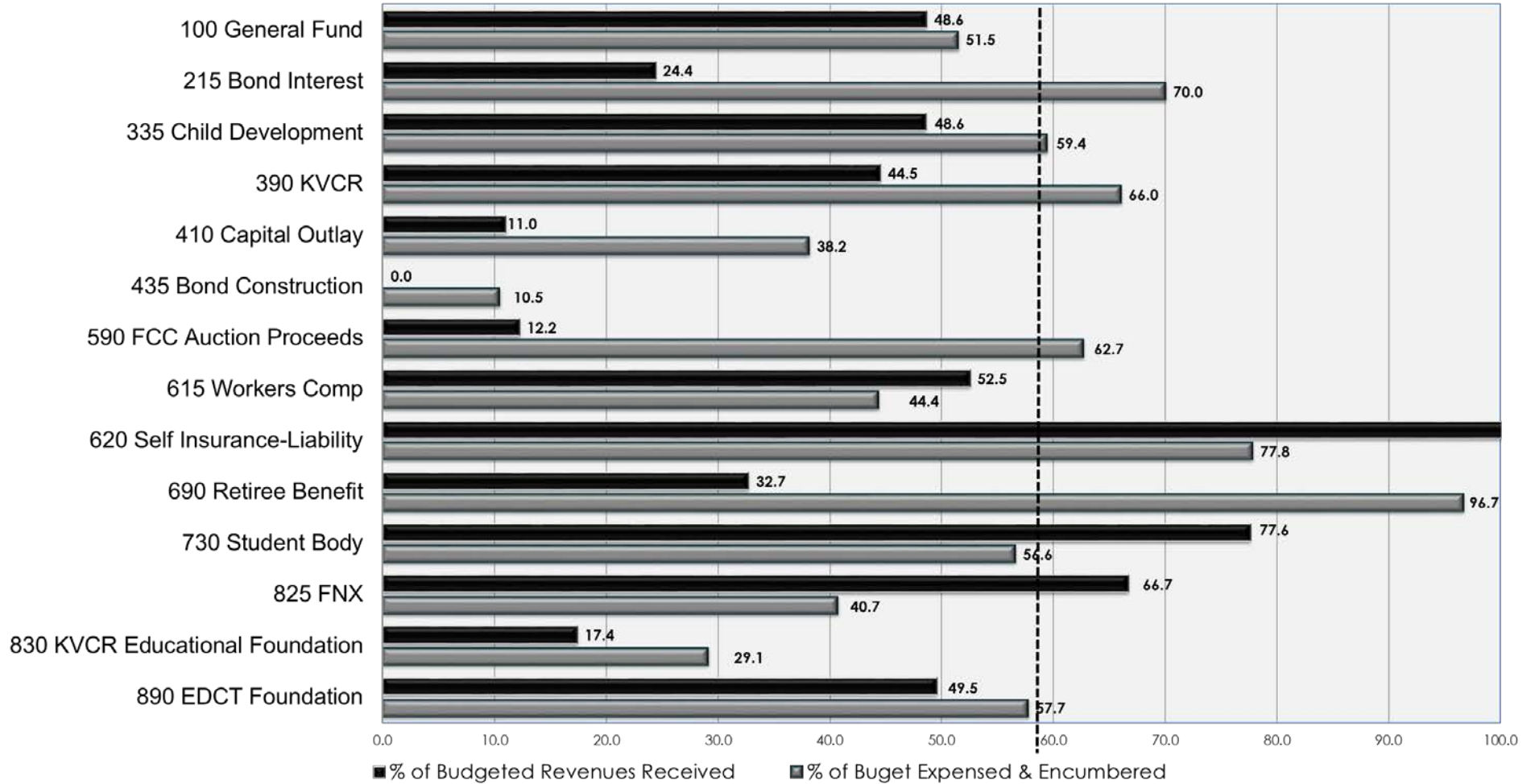
	58% of Fiscal Year Elapsed						COMMENTS
	REVENUES			EXPENDITURES			
	Budget	Received YTD		Budget	Expensed/ Encumbered YTD		
100 General Fund	\$158,649,674	\$ 77,138,103	48.6%	\$163,601,125	\$ 84,204,146	51.5%	Federal grant revenue expected in January.
215 Bond Interest & Redemption	\$ 25,703,480	\$ 6,272,731	24.4%	\$ 29,169,261	\$ 20,419,325	70.0%	Taxes are determined and collected by the County for bond measures; SBCCD does not control this fund.
335 Child Development	\$ 3,199,174	\$ 1,553,737	48.6%	\$ 3,199,174	\$ 1,900,833	59.4%	Revenue posted one month in arrears.
390 KVCR	\$ 4,903,772	\$ 2,182,263	44.5%	\$ 4,903,331	\$ 3,238,391	66.0%	Encumbrances total \$1.2million. Revenue received YTD is lower than expected.
410 Capital Outlay Projects	\$ 1,569,707	\$ 171,925	11.0%	\$ 6,190,731	\$ 2,362,074	38.2%	RDA revenue posted by the County (expected in 2 large transactions posting for January and June)
435 Bond Construction	\$ -	\$ 15,209	n/a	\$ 9,072,778	\$ 949,361	10.5%	Expenditures are consistent with the needs of construction projects.
590 FCC Auction Proceeds	\$ 4,000,000	\$ 488,501	12.2%	\$ 65,227,904	\$ 40,882,844	62.7%	2nd quarter interest income to post approximatley 30 days after the end of the quarter.
615 Workers Compensation	\$ 1,257,000	\$ 660,236	52.5%	\$ 1,257,000	\$ 557,554	44.4%	
620 Self Insurance-Liability	\$ 550,000	\$ 554,147	100.8%	\$ 785,000	\$ 610,903	77.8%	FY2019 Insurance payment of \$516,488.
690 Retiree Benefit	\$ 240,000	\$ 78,455	32.7%	\$ 305,700	\$ 295,500	96.7%	Revenue posted one month in arrears. Expenses include \$165k for Bookstore early retirement to be re-classified to General Fund.
730 Student Body Center Fee	\$ 294,700	\$ 228,690	77.6%	\$ 294,700	\$ 166,772	56.6%	
825 FNX	\$ 3,018,000	\$ 2,012,750	66.7%	\$ 3,188,711	\$ 1,297,270	40.7%	
830 KVCR Educational Foundation	\$ 3,472,291	\$ 603,640	17.4%	\$ 3,472,253	\$ 1,011,951	29.1%	Revenue received YTD is lower than expected.
890 EDCT Foundation	\$ 503,766	\$ 249,560	49.5%	\$ 503,766	\$ 290,844	57.7%	



# Budget Revenue & Expenditure Summary

Year to Date 01/28/2019

Fiscal Year Elapsed - 58%





## Oracle Encumbrance Report

Year to Date 01/28/2019

Fund	Title	Type	Total
100	General Fund	Expense	13,182,885
215	Bond Interest	Expense	-
335	Child Development	Expense	140,246
390	KVCR	Expense	1,266,397
410	Capital Outlay	Expense	496,399
435	Bond Construction	Expense	68,600
590	FCC Auction Proceeds	Expense	109,497
615	Worker's Comp.	Expense	112,397
620	Self-Insurance - Liability	Expense	20,107
690	Retiree Benefit	Expense	-
730	Student Body Center Fee	Expense	11,688
825	FNX	Expense	298,921
830	KVCR Educational Foundation	Expense	231,992
890	EDCT Foundation	Expense	51,388

**BEST NET CONSORTIUM**  
**72 - San Bernardino Community College**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**  
**Budget Summary for Board Meetings**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 01 GENERAL FUND</b>							
<b>Revenue</b>							
Federal Revenue (810000 to 819999)	2,635,615.17	299,545.33	299,545.33	11.37%	-	2,336,069.84	88.63%
Other State Revenue (860000 to 869999)	105,515,280.63	48,976,296.44	48,976,296.44	46.42%	866,371.00	55,672,613.19	52.76%
Other Local Revenue (880000 to 889999)	38,907,724.30	27,028,294.66	27,028,294.66	69.47%	(33,892.91)	11,913,322.55	30.62%
All Other Financing Sources (890000 to 897999)	9,591,054.00	1,488.30	1,488.30	0.02%	-	9,589,565.70	99.98%
Interfund Transfers In (898000 to 898999)	2,000,000.00	0.00	0.00	0.00%	-	2,000,000.00	100.00%
<b>Total Revenue</b>	<b>158,649,674.10</b>	<b>76,305,624.73</b>	<b>76,305,624.73</b>		<b>832,478.09</b>	<b>81,511,571.28</b>	
<b>Expenditure</b>							
Certificated Salary (100000 to 199999)	48,583,557.89	23,263,796.41	23,263,796.41	47.88%	-	25,319,761.48	52.12%
Classified Salary (200000 to 299999)	35,188,814.44	19,690,631.92	19,690,631.92	55.96%	(414.42)	15,498,596.94	44.04%
Employee Benefit (300000 to 399999)	27,229,188.41	13,988,287.70	13,988,287.70	51.37%	-	13,240,900.71	48.63%
Books and Supplies (400000 to 499999)	3,470,217.00	574,351.37	574,351.37	16.55%	42,887.65	2,852,977.98	82.21%
Services and Operating Expenditures (500000 to 599999)	32,603,023.77	7,035,992.43	7,035,992.43	21.58%	989,813.06	24,577,218.28	75.38%
Capital Outlay (600000 to 699999)	4,997,319.81	1,305,065.76	1,305,065.76	26.12%	58,461.26	3,633,792.79	72.71%
Interfund Transfers Out (730000 to 739999)	770,000.00	747,272.25	747,272.25	97.05%	22,727.75	0.00	0.00%
Other Transfers Out (740000 to 769999)	10,759,003.62	4,415,862.69	4,415,862.69	41.04%	965,395.97	5,377,744.96	49.98%
<b>Total Expenditure</b>	<b>163,601,124.94</b>	<b>71,021,260.53</b>	<b>71,021,260.53</b>		<b>2,078,871.27</b>	<b>90,500,993.14</b>	
<b>Total Fund 01 GENERAL FUND</b>	<b>(4,951,450.84)</b>	<b>5,284,364.20</b>	<b>5,284,364.20</b>		<b>(1,246,393.18)</b>	<b>(8,989,421.86)</b>	

Criteria: Type = Summary; Budget Status = Revised; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended,Encumbered,PreEncumberd; Sort/Group = Fund,Major Range; Page Break by = Fund; Account Masking = No Masking; Fund = !51,!69; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status

**BEST NET CONSORTIUM**  
**72 - San Bernardino Community College**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**  
**Budget Summary for Board Meetings**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 21 BOND INTEREST AND REDEMPTIONF</b>							
<b>Revenue</b>							
Other State Revenue (860000 to 869999)	225,744.00	0.00	0.00	0.00%	-	225,744.00	100.00%
Other Local Revenue (880000 to 889999)	25,477,736.00	5,532,040.93	5,532,040.93	21.71%	-	19,945,695.07	78.29%
All Other Financing Sources (890000 to 897999)	0.00	740,690.51	740,690.51	100.00%	-	(740,690.51)	0.00%
<b>Total Revenue</b>	<b>25,703,480.00</b>	<b>6,272,731.44</b>	<b>6,272,731.44</b>		<b>-</b>	<b>19,430,748.56</b>	
<b>Expenditure</b>							
Other Financing Uses (700000 to 729999)	29,169,261.00	20,419,324.50	20,419,324.50	70.00%	-	8,749,936.50	30.00%
<b>Total Expenditure</b>	<b>29,169,261.00</b>	<b>20,419,324.50</b>	<b>20,419,324.50</b>		<b>-</b>	<b>8,749,936.50</b>	
<b>Total Fund 21 BOND INTEREST AND REDEMP</b>	<b>(3,465,781.00)</b>	<b>(14,146,593.06)</b>	<b>(14,146,593.06)</b>		<b>-</b>	<b>10,680,812.06</b>	

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Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 41 CAPITAL OUTLAY PROJECTS FUND</b>							
<b>Revenue</b>							
Other State Revenue (860000 to 869999)	269,707.36	0.00	0.00	0.00%	-	269,707.36	100.00%
Other Local Revenue (880000 to 889999)	1,300,000.00	156,276.68	156,276.68	12.02%	15,648.00	1,128,075.32	86.78%
<b>Total Revenue</b>	<b>1,569,707.36</b>	<b>156,276.68</b>	<b>156,276.68</b>		<b>15,648.00</b>	<b>1,397,782.68</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	210,085.69	136,328.14	136,328.14	64.89%	-	73,757.55	35.11%
Employee Benefit (300000 to 399999)	84,435.60	47,942.46	47,942.46	56.78%	-	36,493.14	43.22%
Services and Operating Expenditures (500000 to 599999)	1,077,406.00	633,958.78	633,958.78	58.84%	242,286.55	201,160.67	18.67%
Capital Outlay (600000 to 699999)	4,818,803.36	1,047,445.49	1,047,445.49	21.74%	157,849.86	3,613,508.01	74.99%
<b>Total Expenditure</b>	<b>6,190,730.65</b>	<b>1,865,674.87</b>	<b>1,865,674.87</b>		<b>400,136.41</b>	<b>3,924,919.37</b>	
<b>Total Fund 41 CAPITAL OUTLAY PROJECTS</b>	<b>(4,621,023.29)</b>	<b>(1,709,398.19)</b>	<b>(1,709,398.19)</b>		<b>(384,488.41)</b>	<b>(2,527,136.69)</b>	

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Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 42 REVENUE BOND CONSTRUCTION FUN</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	0.00	15,208.92	15,208.92	100.00%	-	(15,208.92)	0.00%
<b>Total Revenue</b>	0.00	15,208.92	15,208.92		-	(15,208.92)	
<b>Expenditure</b>							
Services and Operating Expenditures (500000 to 599999)	250,000.00	(1,736.50)	(1,736.50)	(0.69%)	-	251,736.50	100.69%
Capital Outlay (600000 to 699999)	8,822,777.63	882,497.11	882,497.11	10.00%	192,494.13	7,747,786.39	87.82%
<b>Total Expenditure</b>	9,072,777.63	880,760.61	880,760.61		192,494.13	7,999,522.89	
<b>Total Fund 42 REVENUE BOND CONSTRUCTIO</b>	<u>(9,072,777.63)</u>	<u>(865,551.69)</u>	<u>(865,551.69)</u>		<u>(192,494.13)</u>	<u>(8,014,731.81)</u>	

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Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 59 ENTERPRISE FUND-FCC AUCTION</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	2,000,000.00	488,501.45	488,501.45	24.43%	-	1,511,498.55	75.57%
Interfund Transfers In (898000 to 898999)	2,000,000.00	0.00	0.00	0.00%	-	2,000,000.00	100.00%
<b>Total Revenue</b>	<b>4,000,000.00</b>	<b>488,501.45</b>	<b>488,501.45</b>		<b>-</b>	<b>3,511,498.55</b>	
<b>Expenditure</b>							
Services and Operating Expenditures (500000 to 599999)	2,852,210.00	132,646.86	132,646.86	4.65%	58,392.30	2,661,170.84	93.30%
Capital Outlay (600000 to 699999)	57,320,694.00	39,090,700.51	39,090,700.51	68.20%	786,355.97	17,443,637.52	30.43%
Other Financing Uses (700000 to 729999)	2,000,000.00	0.00	0.00	0.00%	-	2,000,000.00	100.00%
Interfund Transfers Out (730000 to 739999)	3,055,000.00	1,550,000.00	1,550,000.00	50.74%	-	1,505,000.00	49.26%
<b>Total Expenditure</b>	<b>65,227,904.00</b>	<b>40,773,347.37</b>	<b>40,773,347.37</b>		<b>844,748.27</b>	<b>23,609,808.36</b>	
<b>Total Fund 59 ENTERPRISE FUND-FCC AUCTION</b>	<b>(61,227,904.00)</b>	<b>(40,284,845.92)</b>	<b>(40,284,845.92)</b>		<b>(844,748.27)</b>	<b>(20,098,309.81)</b>	

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**72 - San Bernardino Community College**  
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Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 68 RETIREE BENEFIT FUND</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	240,000.00	37,098.80	37,098.80	15.46%	41,356.55	161,544.65	67.31%
<b>Total Revenue</b>	240,000.00	37,098.80	37,098.80		41,356.55	161,544.65	
<b>Expenditure</b>							
Employee Benefit (300000 to 399999)	305,700.00	295,499.70	295,499.70	96.66%	-	10,200.30	3.34%
<b>Total Expenditure</b>	305,700.00	295,499.70	295,499.70		-	10,200.30	
<b>Total Fund 68 RETIREE BENEFIT FUND</b>	<u>(65,700.00)</u>	<u>(258,400.90)</u>	<u>(258,400.90)</u>		<u>41,356.55</u>	<u>151,344.35</u>	

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Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 72 CHILD DEVELOPMENT FUND</b>							
<b>Revenue</b>							
Federal Revenue (810000 to 819999)	545,440.00	80,089.33	80,089.33	14.68%	-	465,350.67	85.32%
Other State Revenue (860000 to 869999)	2,448,534.00	1,385,665.57	1,385,665.57	56.59%	-	1,062,868.43	43.41%
Other Local Revenue (880000 to 889999)	205,200.00	71,792.82	71,792.82	34.99%	16,188.67	117,218.51	57.12%
<b>Total Revenue</b>	<b>3,199,174.00</b>	<b>1,537,547.72</b>	<b>1,537,547.72</b>		<b>16,188.67</b>	<b>1,645,437.61</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	1,777,891.34	1,194,727.56	1,194,727.56	67.20%	-	583,163.78	32.80%
Employee Benefit (300000 to 399999)	798,209.97	460,032.31	460,032.31	57.63%	-	338,177.66	42.37%
Books and Supplies (400000 to 499999)	291,194.49	106,315.33	106,315.33	36.51%	350.00	184,529.16	63.37%
Services and Operating Expenditures (500000 to 599999)	124,408.72	3,124.00	3,124.00	2.51%	-	121,284.72	97.49%
Capital Outlay (600000 to 699999)	207,469.51	4,467.84	4,467.84	2.15%	-	203,001.67	97.85%
Interfund Transfers Out (730000 to 739999)	0.00	(8,080.00)	(8,080.00)	100.00%	8,080.00	0.00	100.00%
<b>Total Expenditure</b>	<b>3,199,174.03</b>	<b>1,760,587.04</b>	<b>1,760,587.04</b>		<b>8,430.00</b>	<b>1,430,156.99</b>	
<b>Total Fund 72 CHILD DEVELOPMENT FUND</b>	<b>(0.03)</b>	<b>(223,039.32)</b>	<b>(223,039.32)</b>		<b>7,758.67</b>	<b>215,280.62</b>	

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<b>Fund 73 STUDENT BODY CENTER FEE FUND</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	294,700.00	215,176.30	215,176.30	73.02%	13,513.75	66,009.95	22.40%
<b>Total Revenue</b>	<b>294,700.00</b>	<b>215,176.30</b>	<b>215,176.30</b>		<b>13,513.75</b>	<b>66,009.95</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	173,291.82	110,589.88	110,589.88	63.82%	-	62,701.94	36.18%
Employee Benefit (300000 to 399999)	64,078.50	40,438.13	40,438.13	63.11%	-	23,640.37	36.89%
Books and Supplies (400000 to 499999)	17,417.22	4,536.44	4,536.44	26.05%	18,023.84	(5,143.06)	(29.53%)
Services and Operating Expenditures (500000 to 599999)	19,581.20	0.00	0.00	0.00%	-	19,581.20	100.00%
Capital Outlay (600000 to 699999)	20,331.28	0.00	0.00	0.00%	1,287.00	19,044.28	93.67%
Interfund Transfers Out (730000 to 739999)	0.00	(480.00)	(480.00)	100.00%	480.00	0.00	100.00%
<b>Total Expenditure</b>	<b>294,700.02</b>	<b>155,084.45</b>	<b>155,084.45</b>		<b>19,790.84</b>	<b>119,824.73</b>	
<b>Total Fund 73 STUDENT BODY CENTER FEE</b>	<b>(0.02)</b>	<b>60,091.85</b>	<b>60,091.85</b>		<b>(6,277.09)</b>	<b>(53,814.78)</b>	

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<b>Fund 74 KVCR FUND</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	1,799,452.63	189,760.34	189,760.34	10.55%	42,503.41	1,567,188.88	87.09%
Interfund Transfers In (898000 to 898999)	3,104,319.00	1,950,000.00	1,950,000.00	62.82%	-	1,154,319.00	37.18%
<b>Total Revenue</b>	<b>4,903,771.63</b>	<b>2,139,760.34</b>	<b>2,139,760.34</b>		<b>42,503.41</b>	<b>2,721,507.88</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	1,895,760.34	1,201,876.61	1,201,876.61	63.40%	218.47	693,665.26	36.59%
Employee Benefit (300000 to 399999)	623,161.26	347,087.01	347,087.01	55.70%	-	276,074.25	44.30%
Books and Supplies (400000 to 499999)	33,250.00	4,061.87	4,061.87	12.22%	-	29,188.13	87.78%
Services and Operating Expenditures (500000 to 599999)	2,218,159.47	401,172.98	401,172.98	18.09%	22,995.32	1,793,991.17	80.88%
Capital Outlay (600000 to 699999)	133,000.00	17,795.52	17,795.52	13.38%	53,015.15	62,189.33	46.76%
<b>Total Expenditure</b>	<b>4,903,331.07</b>	<b>1,971,993.99</b>	<b>1,971,993.99</b>		<b>76,228.94</b>	<b>2,855,108.14</b>	
<b>Total Fund 74 KVCR FUND</b>	<b>440.56</b>	<b>167,766.35</b>	<b>167,766.35</b>		<b>(33,725.53)</b>	<b>(133,600.26)</b>	

Criteria: Type = Summary; Budget Status = Revised; Include Accruals = Yes; Negative Balance = No; Include Budget Account Details = No; Include GL Status = Pended,Encumbered,PreEncumbered; Sort/Group = Fund,Major Range; Page Break by = Fund; Account Masking = No Masking; Fund = !51,!69; Suppress Net Zero Accounts = Yes; Default Column Order = No; Display Columns FTR = GL Status

**BEST NET CONSORTIUM**  
**72 - San Bernardino Community College**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**  
**Budget Summary for Board Meetings**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 76 KVCR EDUCATIONAL FOUNDATION</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	2,871,609.62	472,685.41	472,685.41	16.46%	130,955.19	2,267,969.02	78.98%
Interfund Transfers In (898000 to 898999)	600,681.00	0.00	0.00	0.00%	-	600,681.00	100.00%
<b>Total Revenue</b>	<b>3,472,290.62</b>	<b>472,685.41</b>	<b>472,685.41</b>		<b>130,955.19</b>	<b>2,868,650.02</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	545,177.74	167,584.47	167,584.47	30.74%	-	377,593.27	69.26%
Employee Benefit (300000 to 399999)	187,057.86	57,252.30	57,252.30	30.61%	-	129,805.56	69.39%
Books and Supplies (400000 to 499999)	35,000.00	1,057.01	1,057.01	3.02%	-	33,942.99	96.98%
Services and Operating Expenditures (500000 to 599999)	986,517.62	154,065.37	154,065.37	15.62%	37,447.30	795,004.95	80.59%
Capital Outlay (600000 to 699999)	18,500.00	0.00	0.00	0.00%	-	18,500.00	100.00%
Interfund Transfers Out (730000 to 739999)	1,700,000.00	400,000.00	400,000.00	23.53%	-	1,300,000.00	76.47%
<b>Total Expenditure</b>	<b>3,472,253.22</b>	<b>779,959.15</b>	<b>779,959.15</b>		<b>37,447.30</b>	<b>2,654,846.77</b>	
<b>Total Fund 76 KVCR EDUCATIONAL FOUNDAT</b>	<b>37.40</b>	<b>(307,273.74)</b>	<b>(307,273.74)</b>		<b>93,507.89</b>	<b>213,803.25</b>	

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**BEST NET CONSORTIUM**  
**72 - San Bernardino Community College**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**  
**Budget Summary for Board Meetings**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 78 SELF INSURANCE-LIABILITY&amp;PROP</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	0.00	4,146.98	4,146.98	100.00%	-	(4,146.98)	0.00%
Interfund Transfers In (898000 to 898999)	550,000.00	550,000.00	550,000.00	100.00%	-	0.00	0.00%
<b>Total Revenue</b>	<u>550,000.00</u>	<u>554,146.98</u>	<u>554,146.98</u>		<u>-</u>	<u>(4,146.98)</u>	
<b>Expenditure</b>							
Services and Operating Expenditures (500000 to 599999)	785,000.00	590,795.96	590,795.96	75.26%	13,133.23	181,070.81	23.07%
<b>Total Expenditure</b>	<u>785,000.00</u>	<u>590,795.96</u>	<u>590,795.96</u>		<u>13,133.23</u>	<u>181,070.81</u>	
<b>Total Fund 78 SELF INSURANCE-LIABILITY</b>	<u>(235,000.00)</u>	<u>(36,648.98)</u>	<u>(36,648.98)</u>		<u>(13,133.23)</u>	<u>(185,217.79)</u>	

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**BEST NET CONSORTIUM**  
**72 - San Bernardino Community College**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**  
**Budget Summary for Board Meetings**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 79 EDCT FOUNDATION</b>							
<b>Revenue</b>							
Other State Revenue (860000 to 869999)	266,571.00	18,619.44	18,619.44	6.98%	-	247,951.56	93.02%
Other Local Revenue (880000 to 889999)	17,194.67	7,260.22	7,260.22	42.22%	3,680.00	6,254.45	36.37%
Interfund Transfers In (898000 to 898999)	220,000.00	220,000.00	220,000.00	100.00%	-	0.00	0.00%
<b>Total Revenue</b>	<b>503,765.67</b>	<b>245,879.66</b>	<b>245,879.66</b>		<b>3,680.00</b>	<b>254,206.01</b>	
<b>Expenditure</b>							
Certificated Salary (100000 to 199999)	3,000.00	0.00	0.00	0.00%	-	3,000.00	100.00%
Classified Salary (200000 to 299999)	217,877.66	136,111.53	136,111.53	62.47%	-	81,766.13	37.53%
Employee Benefit (300000 to 399999)	56,599.35	29,753.24	29,753.24	52.57%	-	26,846.11	47.43%
Books and Supplies (400000 to 499999)	41,044.67	6,581.95	6,581.95	16.04%	-	34,462.72	83.96%
Services and Operating Expenditures (500000 to 599999)	54,867.02	15,508.69	15,508.69	28.27%	-	39,358.33	71.73%
Capital Outlay (600000 to 699999)	130,376.98	51,500.09	51,500.09	39.50%	2,492.95	76,383.94	58.59%
<b>Total Expenditure</b>	<b>503,765.68</b>	<b>239,455.50</b>	<b>239,455.50</b>		<b>2,492.95</b>	<b>261,817.23</b>	
<b>Total Fund 79 EDCT FOUNDATION</b>	<b>(0.01)</b>	<b>6,424.16</b>	<b>6,424.16</b>		<b>1,187.05</b>	<b>(7,611.22)</b>	

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**BEST NET CONSORTIUM**  
**72 - San Bernardino Community College**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**  
**Budget Summary for Board Meetings**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 82 SCHLRSH&amp;LOAN AGENCY KVCR-FNX</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	3,018,000.00	2,011,749.60	2,011,749.60	66.66%	1,000.00	1,005,250.40	33.31%
<b>Total Revenue</b>	<b>3,018,000.00</b>	<b>2,011,749.60</b>	<b>2,011,749.60</b>		<b>1,000.00</b>	<b>1,005,250.40</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	1,232,267.16	558,924.95	558,924.95	45.36%	-	673,342.21	54.64%
Employee Benefit (300000 to 399999)	412,208.78	174,220.76	174,220.76	42.27%	-	237,988.02	57.73%
Books and Supplies (400000 to 499999)	30,800.00	3,243.54	3,243.54	10.53%	341.24	27,215.22	88.36%
Services and Operating Expenditures (500000 to 599999)	1,388,435.00	258,312.10	258,312.10	18.60%	6,222.27	1,123,900.63	80.95%
Capital Outlay (600000 to 699999)	125,000.00	3,647.90	3,647.90	2.92%	27,732.08	93,620.02	74.90%
<b>Total Expenditure</b>	<b>3,188,710.94</b>	<b>998,349.25</b>	<b>998,349.25</b>		<b>34,295.59</b>	<b>2,156,066.10</b>	
<b>Total Fund 82 SCHLRSH&amp;LOAN AGENCY KVC</b>	<b>(170,710.94)</b>	<b>1,013,400.35</b>	<b>1,013,400.35</b>		<b>(33,295.59)</b>	<b>(1,150,815.70)</b>	

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**BEST NET CONSORTIUM**  
**72 - San Bernardino Community College**  
**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)**  
**Budget Summary for Board Meetings**

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
<b>Fund 84 WORKERS COMPENSATION FUND</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	1,257,000.00	343,236.18	343,236.18	27.31%	317,000.00	596,763.82	47.48%
<b>Total Revenue</b>	1,257,000.00	343,236.18	343,236.18		317,000.00	596,763.82	
<b>Expenditure</b>							
Services and Operating Expenditures (500000 to 599999)	1,257,000.00	445,156.87	445,156.87	35.41%	53,999.50	757,843.63	60.29%
<b>Total Expenditure</b>	1,257,000.00	445,156.87	445,156.87		53,999.50	757,843.63	
<b>Total Fund 84 WORKERS COMPENSATION FUN</b>	0.00	(101,920.69)	(101,920.69)		263,000.50	(161,079.81)	

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