

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: June 20, 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 May 30, 2019. As of that date, SBCCD was 91.4% through the fiscal year and had spent and/or encumbered approximately 78.2% 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.



# Budget Revenue & Expenditure Summary

Year to Date 05/30/2019

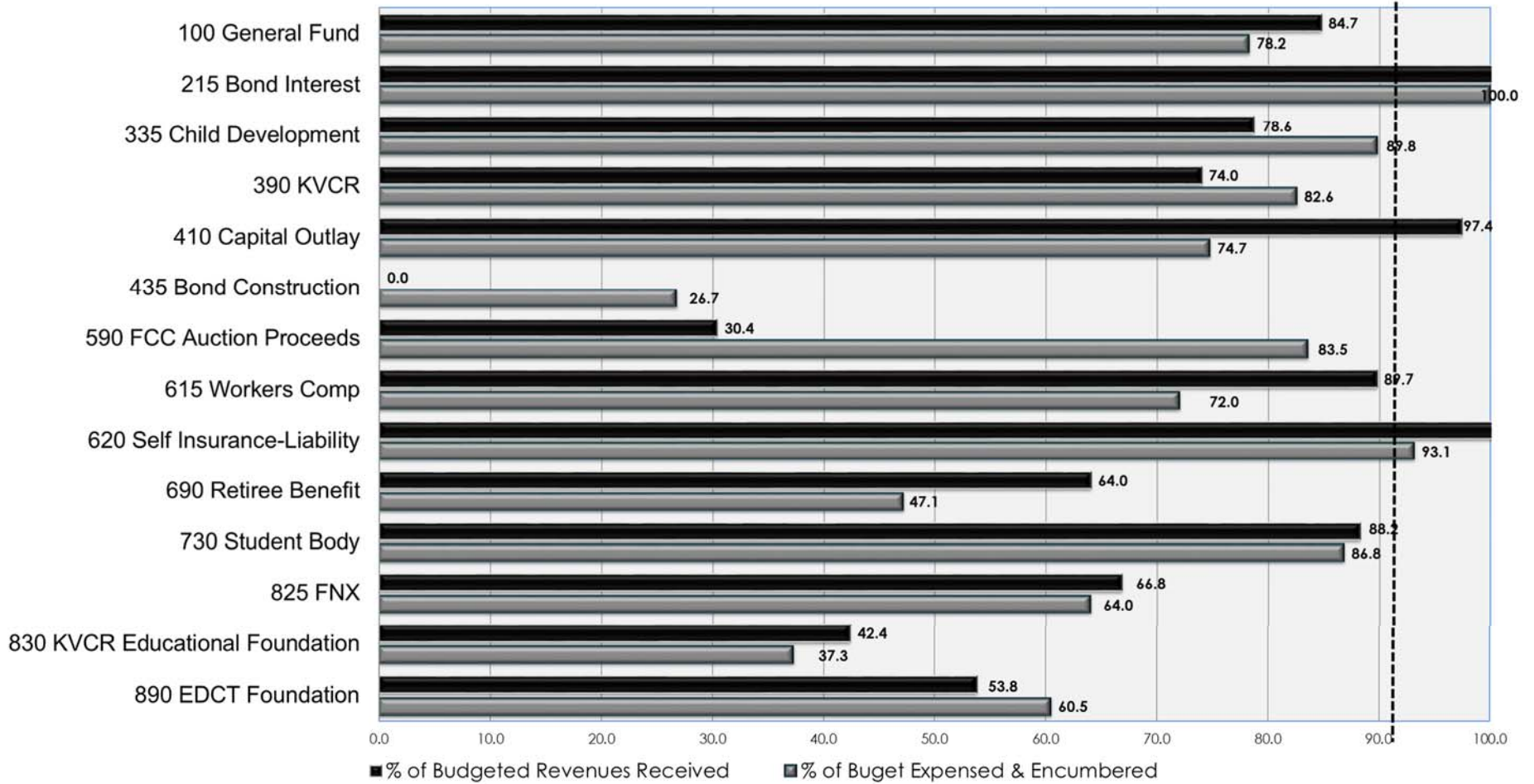
	91.4% of Fiscal Year Elapsed						COMMENTS
	REVENUES			EXPENDITURES			
	Budget	Received YTD		Budget	Expensed/ Encumbered YTD		
100 General Fund	\$166,969,952	\$ 141,471,802	84.7%	\$172,972,737	\$135,340,035	78.2%	<i>Services and Operating expenditures trending lower than expected.</i>
215 Bond Interest & Redemption	\$ 25,703,480	\$ 30,355,598	118.1%	\$ 29,169,261	\$ 29,159,437	100.0%	<i>Taxes are determined and collected by the County for bond measures; SBCCD does not control this fund.</i>
335 Child Development	\$ 3,544,746	\$ 2,787,305	78.6%	\$ 3,544,746	\$ 3,182,763	89.8%	<i>Revenue posted one month in arrears.</i>
390 KVCR	\$ 4,880,375	\$ 3,609,137	74.0%	\$ 4,883,829	\$ 4,032,065	82.6%	<i>Revenue received YTD is lower than expected.</i>
410 Capital Outlay Projects	\$ 1,569,707	\$ 1,528,241	97.4%	\$ 6,644,972	\$ 4,963,930	74.7%	
435 Bond Construction	\$ -	\$ 33,704	n/a	\$ 9,630,319	\$ 2,571,319	26.7%	<i>Budget includes \$3million for EDA funds match and \$1.6million for program support.</i>
590 FCC Auction Proceeds	\$ 4,000,000	\$ 1,214,228	30.4%	\$ 74,706,854	\$ 62,412,556	83.5%	<i>\$2million media academy budget allocated to colleges. Revenue budget for interfund transfer (media academy allocation) to be adjusted.</i>
615 Workers Compensation	\$ 1,257,000	\$ 1,127,831	89.7%	\$ 1,257,000	\$ 904,672	72.0%	<i>Expenditures are consistent with District claims received.</i>
620 Self Insurance-Liability	\$ 550,000	\$ 560,941	102.0%	\$ 789,687	\$ 735,261	93.1%	<i>FY2019 Insurance payment of \$516,488. Interest income received YTD is \$10,941.</i>
690 Retiree Benefit	\$ 240,000	\$ 153,625	64.0%	\$ 479,935	\$ 226,274	47.1%	<i>Revenue posted one month in arrears. Expenditures are consistent with retiree benefit costs.</i>
730 Student Body Center Fee	\$ 294,700	\$ 259,926	88.2%	\$ 294,700	\$ 255,750	86.8%	
825 FNX	\$ 3,018,000	\$ 2,015,844	66.8%	\$ 3,191,671	\$ 2,043,049	64.0%	<i>Expenditures are consistent with the scope of the funding agreement. Final payment from sponsor to be received by June 30, 2018.</i>
830 KVCR Educational Foundation	\$ 3,459,192	\$ 1,465,399	42.4%	\$ 3,459,224	\$ 1,289,040	37.3%	<i>Revenue received YTD is lower than expected.</i>
890 EDCT Foundation	\$ 783,766	\$ 421,716	53.8%	\$ 817,766	\$ 494,434	60.5%	<i>Revenue received YTD is lower than expected.</i>



# Budget Revenue & Expenditure Summary

Year to Date 05/30/2019

Fiscal Year Elapsed - 91.4%





## Oracle Encumbrance Report

Year to Date 05/30/2019

Fund	Title	Type	Total
100	General Fund	Expense	10,132,097
215	Bond Interest	Expense	-
335	Child Development	Expense	227,731
390	KVCR	Expense	645,192
410	Capital Outlay	Expense	995,877
435	Bond Construction	Expense	1,059,574
590	FCC Auction Proceeds	Expense	11,183,804
615	Worker's Comp	Expense	-
620	Self-Insurance - Liability	Expense	38,732
730	Student Body Center Fee	Expense	13
825	FNX	Expense	245,878
830	KVCR Educational Foundation	Expense	182,686
890	EDCT Foundation	Expense	37,370

**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)	2,753,975.61	858,827.24	858,827.24	31.18%	-	1,895,148.37	68.82%
Other State Revenue (860000 to 869999)	106,399,314.20	84,832,838.64	84,832,838.64	79.73%	1,000.00	21,565,475.56	20.27%
Other Local Revenue (880000 to 889999)	39,136,229.49	40,415,773.68	40,415,773.68	103.27%	412,465.04	(1,692,009.23)	(4.32%)
All Other Financing Sources (890000 to 897999)	9,591,054.00	7,861,518.12	7,861,518.12	81.97%	-	1,729,535.88	18.03%
Interfund Transfers In (898000 to 898999)	9,089,378.65	7,000,000.00	7,000,000.00	77.01%	89,378.65	2,000,000.00	22.00%
<b>Total Revenue</b>	<b>166,969,951.95</b>	<b>140,968,957.68</b>	<b>140,968,957.68</b>		<b>502,843.69</b>	<b>25,498,150.58</b>	
<b>Expenditure</b>							
Certificated Salary (100000 to 199999)	48,174,968.89	43,762,698.69	43,762,698.69	90.84%	(293.86)	4,412,564.06	9.16%
Classified Salary (200000 to 299999)	35,485,899.35	30,516,255.19	30,516,255.19	86.00%	6,439.97	4,963,204.19	13.99%
Employee Benefit (300000 to 399999)	27,302,384.72	23,977,391.33	23,977,391.33	87.82%	(16,397.32)	3,341,390.71	12.24%
Books and Supplies (400000 to 499999)	3,763,827.64	1,276,565.70	1,276,565.70	33.92%	103,423.37	2,383,838.57	63.34%
Services and Operating Expenditures (500000 to 599999)	38,417,432.54	13,833,307.63	13,833,307.63	36.01%	1,466,970.61	23,117,154.30	60.17%
Capital Outlay (600000 to 699999)	8,125,301.01	3,333,633.64	3,333,633.64	41.03%	622,104.02	4,169,563.35	51.32%
Interfund Transfers Out (730000 to 739999)	770,000.00	770,000.00	770,000.00	100.00%	-	0.00	0.00%
Other Transfers Out (740000 to 769999)	10,932,923.02	7,738,085.45	7,738,085.45	70.78%	747,051.56	2,447,786.01	22.39%
<b>Total Expenditure</b>	<b>172,972,737.17</b>	<b>125,207,937.63</b>	<b>125,207,937.63</b>		<b>2,929,298.35</b>	<b>44,835,501.19</b>	
<b>Total Fund 01 GENERAL FUND</b>	<b>(6,002,785.22)</b>	<b>15,761,020.05</b>	<b>15,761,020.05</b>		<b>(2,426,454.66)</b>	<b>(19,337,350.61)</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	118,937.09	118,937.09	52.69%	-	106,806.91	47.31%
Other Local Revenue (880000 to 889999)	25,477,736.00	29,495,970.72	29,495,970.72	115.77%	-	(4,018,234.72)	(15.77%)
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>30,355,598.32</b>	<b>30,355,598.32</b>		<b>-</b>	<b>(4,652,118.32)</b>	
<b>Expenditure</b>							
Other Financing Uses (700000 to 729999)	29,169,261.00	29,159,437.25	29,159,437.25	99.97%	-	9,823.75	0.03%
<b>Total Expenditure</b>	<b>29,169,261.00</b>	<b>29,159,437.25</b>	<b>29,159,437.25</b>		<b>-</b>	<b>9,823.75</b>	
<b>Total Fund 21 BOND INTEREST AND REDEMP</b>	<b>(3,465,781.00)</b>	<b>1,196,161.07</b>	<b>1,196,161.07</b>		<b>-</b>	<b>(4,661,942.07)</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 41 CAPITAL OUTLAY PROJECTS FUND</b>							
<b>Revenue</b>							
Other State Revenue (860000 to 869999)	269,707.36	269,707.36	269,707.36	100.00%	-	0.00	0.00%
Other Local Revenue (880000 to 889999)	1,300,000.00	1,261,621.92	1,261,621.92	97.05%	(3,088.00)	41,466.08	3.19%
<b>Total Revenue</b>	<b>1,569,707.36</b>	<b>1,531,329.28</b>	<b>1,531,329.28</b>		<b>(3,088.00)</b>	<b>41,466.08</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	210,085.69	200,569.11	200,569.11	95.47%	-	9,516.58	4.53%
Employee Benefit (300000 to 399999)	84,435.60	71,275.92	71,275.92	84.41%	-	13,159.68	15.59%
Services and Operating Expenditures (500000 to 599999)	1,877,846.52	1,540,950.69	1,540,950.69	82.06%	197,001.15	139,894.68	7.45%
Capital Outlay (600000 to 699999)	4,472,604.34	2,155,257.17	2,155,257.17	48.19%	90,497.21	2,226,849.96	49.79%
<b>Total Expenditure</b>	<b>6,644,972.15</b>	<b>3,968,052.89</b>	<b>3,968,052.89</b>		<b>287,498.36</b>	<b>2,389,420.90</b>	
<b>Total Fund 41 CAPITAL OUTLAY PROJECTS</b>	<b>(5,075,264.79)</b>	<b>(2,436,723.61)</b>	<b>(2,436,723.61)</b>		<b>(290,586.36)</b>	<b>(2,347,954.82)</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 42 REVENUE BOND CONSTRUCTION FUN</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	0.00	33,704.14	33,704.14	100.00%	-	(33,704.14)	0.00%
<b>Total Revenue</b>	<b>0.00</b>	<b>33,704.14</b>	<b>33,704.14</b>		<b>-</b>	<b>(33,704.14)</b>	
<b>Expenditure</b>							
Services and Operating Expenditures (500000 to 599999)	250,000.00	55,792.39	55,792.39	22.32%	500.00	193,707.61	77.48%
Capital Outlay (600000 to 699999)	9,380,318.63	1,455,952.11	1,455,952.11	15.52%	59,900.00	7,864,466.52	83.84%
<b>Total Expenditure</b>	<b>9,630,318.63</b>	<b>1,511,744.50</b>	<b>1,511,744.50</b>		<b>60,400.00</b>	<b>8,058,174.13</b>	
<b>Total Fund 42 REVENUE BOND CONSTRUCTIO</b>	<b>(9,630,318.63)</b>	<b>(1,478,040.36)</b>	<b>(1,478,040.36)</b>		<b>(60,400.00)</b>	<b>(8,091,878.27)</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 59 ENTERPRISE FUND-FCC AUCTION</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	2,000,000.00	1,214,228.68	1,214,228.68	60.71%	-	785,771.32	39.29%
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>1,214,228.68</b>	<b>1,214,228.68</b>		<b>-</b>	<b>2,785,771.32</b>	
<b>Expenditure</b>							
Services and Operating Expenditures (500000 to 599999)	852,210.00	486,756.64	486,756.64	57.12%	62,224.80	303,228.56	35.58%
Capital Outlay (600000 to 699999)	61,799,644.46	42,191,995.12	42,191,995.12	68.27%	1,464,601.20	18,143,048.14	29.36%
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)	10,055,000.00	8,550,000.00	8,550,000.00	85.03%	89,378.65	1,415,621.35	14.08%
<b>Total Expenditure</b>	<b>74,706,854.46</b>	<b>51,228,751.76</b>	<b>51,228,751.76</b>		<b>1,616,204.65</b>	<b>21,861,898.05</b>	
<b>Total Fund 59 ENTERPRISE FUND-FCC AUCTION</b>	<b>(70,706,854.46)</b>	<b>(50,014,523.08)</b>	<b>(50,014,523.08)</b>		<b>(1,616,204.65)</b>	<b>(19,076,126.73)</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 68 RETIREE BENEFIT FUND</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	240,000.00	144,159.58	144,159.58	60.07%	9,464.80	86,375.62	35.99%
<b>Total Revenue</b>	<b>240,000.00</b>	<b>144,159.58</b>	<b>144,159.58</b>		<b>9,464.80</b>	<b>86,375.62</b>	
<b>Expenditure</b>							
Employee Benefit (300000 to 399999)	479,935.30	226,273.55	226,273.55	47.15%	-	253,661.75	52.85%
<b>Total Expenditure</b>	<b>479,935.30</b>	<b>226,273.55</b>	<b>226,273.55</b>		<b>-</b>	<b>253,661.75</b>	
<b>Total Fund 68 RETIREE BENEFIT FUND</b>	<b>(239,935.30)</b>	<b>(82,113.97)</b>	<b>(82,113.97)</b>		<b>9,464.80</b>	<b>(167,286.13)</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 72 CHILD DEVELOPMENT FUND</b>							
<b>Revenue</b>							
Federal Revenue (810000 to 819999)	545,440.00	166,059.61	166,059.61	30.45%	-	379,380.39	69.55%
Other State Revenue (860000 to 869999)	2,784,409.00	2,387,417.42	2,387,417.42	85.74%	11,769.46	385,222.12	13.83%
Other Local Revenue (880000 to 889999)	214,896.70	182,479.72	182,479.72	84.92%	39,578.69	(7,161.71)	(3.33%)
<b>Total Revenue</b>	<b>3,544,745.70</b>	<b>2,735,956.75</b>	<b>2,735,956.75</b>		<b>51,348.15</b>	<b>757,440.80</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	2,029,391.34	1,851,972.73	1,851,972.73	91.26%	-	177,418.61	8.74%
Employee Benefit (300000 to 399999)	798,209.97	719,940.47	719,940.47	90.19%	-	78,269.50	9.81%
Books and Supplies (400000 to 499999)	525,020.49	303,435.58	303,435.58	57.79%	37,600.99	183,983.92	35.04%
Services and Operating Expenditures (500000 to 599999)	44,862.72	9,234.70	9,234.70	20.58%	-	35,628.02	79.42%
Capital Outlay (600000 to 699999)	147,261.21	70,448.16	70,448.16	47.84%	48,808.63	28,004.42	19.02%
<b>Total Expenditure</b>	<b>3,544,745.73</b>	<b>2,955,031.64</b>	<b>2,955,031.64</b>		<b>86,409.62</b>	<b>503,304.47</b>	
<b>Total Fund 72 CHILD DEVELOPMENT FUND</b>	<b>(0.03)</b>	<b>(219,074.89)</b>	<b>(219,074.89)</b>		<b>(35,061.47)</b>	<b>254,136.33</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 73 STUDENT BODY CENTER FEE FUND</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	294,700.00	259,601.76	259,601.76	88.09%	323.50	34,774.74	11.80%
<b>Total Revenue</b>	<b>294,700.00</b>	<b>259,601.76</b>	<b>259,601.76</b>		<b>323.50</b>	<b>34,774.74</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	180,791.82	164,719.67	164,719.67	91.11%	-	16,072.15	8.89%
Employee Benefit (300000 to 399999)	64,078.50	61,495.72	61,495.72	95.97%	-	2,582.78	4.03%
Books and Supplies (400000 to 499999)	31,417.22	15,792.45	15,792.45	50.27%	13,106.62	2,518.15	8.02%
Services and Operating Expenditures (500000 to 599999)	8,081.20	3,608.32	3,608.32	44.65%	-	4,472.88	55.35%
Capital Outlay (600000 to 699999)	10,331.28	10,121.03	10,121.03	97.96%	-	210.25	2.04%
<b>Total Expenditure</b>	<b>294,700.02</b>	<b>255,737.19</b>	<b>255,737.19</b>		<b>13,106.62</b>	<b>25,856.21</b>	
<b>Total Fund 73 STUDENT BODY CENTER FEE</b>	<b>(0.02)</b>	<b>3,864.57</b>	<b>3,864.57</b>		<b>(12,783.12)</b>	<b>8,918.53</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 74 KVCR FUND</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	1,776,056.39	1,342,675.39	1,342,675.39	75.60%	66,462.41	366,918.59	20.66%
Interfund Transfers In (898000 to 898999)	3,104,319.00	1,950,000.00	1,950,000.00	62.82%	250,000.00	904,319.00	29.13%
<b>Total Revenue</b>	<b>4,880,375.39</b>	<b>3,292,675.39</b>	<b>3,292,675.39</b>		<b>316,462.41</b>	<b>1,271,237.59</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	1,895,760.34	1,616,859.81	1,616,859.81	85.29%	114,734.94	164,165.59	8.66%
Employee Benefit (300000 to 399999)	623,161.26	509,213.01	509,213.01	81.71%	14,965.49	98,982.76	15.88%
Books and Supplies (400000 to 499999)	33,250.00	6,868.06	6,868.06	20.66%	220.17	26,161.77	78.68%
Services and Operating Expenditures (500000 to 599999)	2,191,657.43	1,178,027.59	1,178,027.59	53.75%	90,984.67	922,645.17	42.10%
Capital Outlay (600000 to 699999)	140,000.00	75,904.04	75,904.04	54.22%	-	64,095.96	45.78%
<b>Total Expenditure</b>	<b>4,883,829.03</b>	<b>3,386,872.51</b>	<b>3,386,872.51</b>		<b>220,905.27</b>	<b>1,276,051.25</b>	
<b>Total Fund 74 KVCR FUND</b>	<b>(3,453.64)</b>	<b>(94,197.12)</b>	<b>(94,197.12)</b>		<b>95,557.14</b>	<b>(4,813.66)</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 76 KVCR EDUCATIONAL FOUNDATION</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	2,858,510.83	1,331,223.95	1,331,223.95	46.57%	134,175.40	1,393,111.48	48.74%
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>3,459,191.83</b>	<b>1,331,223.95</b>	<b>1,331,223.95</b>		<b>134,175.40</b>	<b>1,993,792.48</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	514,190.02	259,431.16	259,431.16	50.45%	1,451.73	253,307.13	49.26%
Employee Benefit (300000 to 399999)	187,057.86	79,127.59	79,127.59	42.30%	-	107,930.27	57.70%
Books and Supplies (400000 to 499999)	38,569.20	2,895.58	2,895.58	7.51%	-	35,673.62	92.49%
Services and Operating Expenditures (500000 to 599999)	989,906.55	364,685.87	364,685.87	36.84%	14,125.81	611,094.87	61.73%
Capital Outlay (600000 to 699999)	29,500.00	213.35	213.35	0.72%	-	29,286.65	99.28%
Interfund Transfers Out (730000 to 739999)	1,700,000.00	400,000.00	400,000.00	23.53%	250,000.00	1,050,000.00	61.76%
<b>Total Expenditure</b>	<b>3,459,223.63</b>	<b>1,106,353.55</b>	<b>1,106,353.55</b>		<b>265,577.54</b>	<b>2,087,292.54</b>	
<b>Total Fund 76 KVCR EDUCATIONAL FOUNDAT</b>	<b>(31.80)</b>	<b>224,870.40</b>	<b>224,870.40</b>		<b>(131,402.14)</b>	<b>(93,500.06)</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 78 SELF INSURANCE-LIABILITY&amp;PROP</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	0.00	10,941.17	10,941.17	100.00%	-	(10,941.17)	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>	550,000.00	560,941.17	560,941.17		-	(10,941.17)	
<b>Expenditure</b>							
Services and Operating Expenditures (500000 to 599999)	789,686.60	696,528.50	696,528.50	88.20%	-	93,158.10	11.80%
<b>Total Expenditure</b>	789,686.60	696,528.50	696,528.50		-	93,158.10	
<b>Total Fund 78 SELF INSURANCE-LIABILITY</b>	<u>(239,686.60)</u>	<u>(135,587.33)</u>	<u>(135,587.33)</u>		-	<u>(104,099.27)</u>	

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 79 EDCT FOUNDATION</b>							
<b>Revenue</b>							
Other State Revenue (860000 to 869999)	516,571.00	159,878.24	159,878.24	30.95%	-	356,692.76	69.05%
Other Local Revenue (880000 to 889999)	47,194.67	41,477.99	41,477.99	87.89%	360.00	5,356.68	11.35%
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>783,765.67</b>	<b>421,356.23</b>	<b>421,356.23</b>		<b>360.00</b>	<b>362,049.44</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	264,377.66	243,611.15	243,611.15	92.15%	(10,643.00)	31,409.51	11.88%
Employee Benefit (300000 to 399999)	53,599.35	49,900.20	49,900.20	93.10%	(1,070.62)	4,769.77	8.90%
Books and Supplies (400000 to 499999)	66,149.67	9,494.68	9,494.68	14.35%	12,809.57	43,845.42	66.28%
Services and Operating Expenditures (500000 to 599999)	312,564.46	44,677.94	44,677.94	14.29%	(4,069.16)	271,955.68	87.01%
Capital Outlay (600000 to 699999)	121,074.54	109,380.32	109,380.32	90.34%	2,552.35	9,141.87	7.55%
<b>Total Expenditure</b>	<b>817,765.68</b>	<b>457,064.29</b>	<b>457,064.29</b>		<b>(420.86)</b>	<b>361,122.25</b>	
<b>Total Fund 79 EDCT FOUNDATION</b>	<b>(34,000.01)</b>	<b>(35,708.06)</b>	<b>(35,708.06)</b>		<b>780.86</b>	<b>927.19</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 82 SCHLRSH&amp;LOAN AGENCY KVCR-FNX</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	3,018,000.00	2,015,843.51	2,015,843.51	66.79%	-	1,002,156.49	33.21%
<b>Total Revenue</b>	<b>3,018,000.00</b>	<b>2,015,843.51</b>	<b>2,015,843.51</b>		<b>-</b>	<b>1,002,156.49</b>	
<b>Expenditure</b>							
Classified Salary (200000 to 299999)	1,232,267.16	975,301.32	975,301.32	79.15%	(114,734.94)	371,700.78	30.16%
Employee Benefit (300000 to 399999)	412,208.78	279,488.91	279,488.91	67.80%	(14,965.49)	147,685.36	35.83%
Books and Supplies (400000 to 499999)	21,800.00	7,381.55	7,381.55	33.86%	138.05	14,280.40	65.51%
Services and Operating Expenditures (500000 to 599999)	1,450,895.20	501,669.81	501,669.81	34.58%	44,513.75	904,711.64	62.36%
Capital Outlay (600000 to 699999)	74,500.00	33,329.20	33,329.20	44.74%	1,050.78	40,120.02	53.85%
<b>Total Expenditure</b>	<b>3,191,671.14</b>	<b>1,797,170.79</b>	<b>1,797,170.79</b>		<b>(83,997.85)</b>	<b>1,478,498.20</b>	
<b>Total Fund 82 SCHLRSH&amp;LOAN AGENCY KVC</b>	<b>(173,671.14)</b>	<b>218,672.72</b>	<b>218,672.72</b>		<b>83,997.85</b>	<b>(476,341.71)</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 84 WORKERS COMPENSATION FUND</b>							
<b>Revenue</b>							
Other Local Revenue (880000 to 889999)	1,257,000.00	1,031,831.16	1,031,831.16	82.09%	96,000.00	129,168.84	10.28%
<b>Total Revenue</b>	<b>1,257,000.00</b>	<b>1,031,831.16</b>	<b>1,031,831.16</b>		<b>96,000.00</b>	<b>129,168.84</b>	
<b>Expenditure</b>							
Services and Operating Expenditures (500000 to 599999)	1,257,000.00	904,672.42	904,672.42	71.97%	23,966.61	328,360.97	26.12%
<b>Total Expenditure</b>	<b>1,257,000.00</b>	<b>904,672.42</b>	<b>904,672.42</b>		<b>23,966.61</b>	<b>328,360.97</b>	
<b>Total Fund 84 WORKERS COMPENSATION FUN</b>	<b>0.00</b>	<b>127,158.74</b>	<b>127,158.74</b>		<b>72,033.39</b>	<b>(199,192.13)</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