

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: October 10, 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 2019-20 fiscal year through September 18, 2019. As of that date, SBCCD was 21.6% through the fiscal year and had spent and/or encumbered approximately 22.8% 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 2019-20 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 09/18/2019

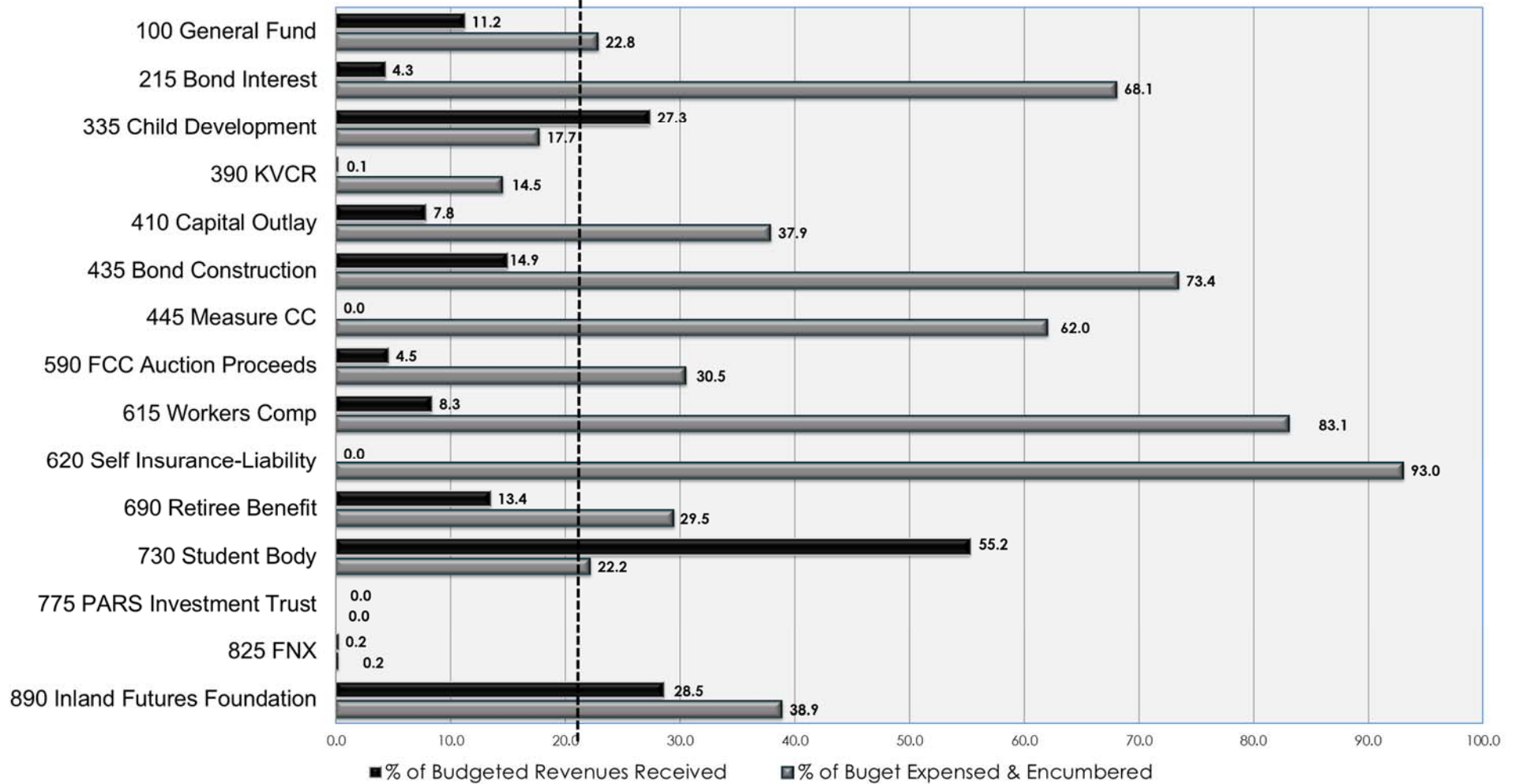
	21.6% of Fiscal Year Elapsed						COMMENTS
	REVENUES			EXPENDITURES			
	Budget	Received YTD		Budget	Expensed/ Encumbered YTD		
100 General Fund	\$175,154,297	\$ 19,567,383	11.2%	\$180,618,979	\$ 41,263,552	22.8%	
215 Bond Interest & Redemption	\$ 30,750,000	\$ 1,312,061	4.3%	\$ 30,750,000	\$ 20,928,613	68.1%	<i>Taxes are determined and collected by the County for bond measures; SBCCD does not control this fund.</i>
335 Child Development	\$ 3,570,141	\$ 976,250	27.3%	\$ 3,570,141	\$ 632,228	17.7%	
390 KVCR	\$ 3,730,000	\$ 5,088	0.1%	\$ 6,006,878	\$ 872,243	14.5%	<i>Annual revenue budget is projected to be significantly lower than expenditures.</i>
410 Capital Outlay Projects	\$ 1,475,000	\$ 114,995	7.8%	\$ 2,061,226	\$ 781,135	37.9%	<i>\$254,264 encumbered for FY20 expenditures. \$388,577 in capital outlay expenditures.</i>
435 Bond Construction	\$ 39,900	\$ 5,957	14.9%	\$ 5,771,123	\$ 4,237,793	73.4%	<i>\$2.9million balance due for Highland property purchase.</i>
445 Measure CC	\$100,000,000	\$ -	0.0%	\$ 5,296,136	\$ 3,284,865	62.0%	<i>\$2million encumbered for bond program management fees.</i>
590 FCC Auction Proceeds	\$ 4,772,966	\$ 217,033	4.5%	\$ 26,804,046	\$ 8,176,395	30.5%	<i>Interest income posted quarterly.</i>
615 Workers Compensation	\$ 1,480,000	\$ 123,309	8.3%	\$ 1,070,000	\$ 888,749	83.1%	<i>\$439,786 compromise & release claim paid.</i>
620 Self Insurance-Liability	\$ 565,000	\$ 5,357	0.9%	\$ 905,000	\$ 841,989	93.0%	<i>\$668,935 SWACC Annual Insurance payment.</i>
690 Retiree Benefit	\$ 250,200	\$ 33,579	13.4%	\$ 250,200	\$ 73,686	29.5%	
730 Student Body Center Fee	\$ 303,567	\$ 167,659	55.2%	\$ 303,567	\$ 67,347	22.2%	<i>Revenue collected at the beginning of the term.</i>
775 PARS Investment Trust	\$ 12,750,000	\$ -	0.0%	\$ 3,100,000	\$ -	0.0%	
825 FNX	\$ 3,200,000	\$ 5,666	0.2%	\$ 3,200,000	\$ 519,657	16.2%	<i>Timing of revenue receipt based on agreement with San Manuel.</i>
890 Inland Futures Foundation	\$ 1,104,393	\$ 314,811	28.5%	\$ 1,104,393	\$ 429,509	38.9%	<i>\$259,304 enumbered for FY20 expenditures.</i>



Budget Revenue & Expenditure Summary

Year to Date 09/18/2019

Fiscal Year Elapsed - 21.6%





Budget Revenue & Expenditure Summary

Year to Date 09/18/2019

Fund	Title	Type	Total
100	General Fund	Expense	20,349,251
215	Bond Interest	Expense	-
335	Child Development	Expense	231,067
390	KVCR	Expense	448,187
410	Capital Outlay	Expense	254,265
435	Bond Construction Measure M	Expense	316,987
445	Measure CC	Expense	3,232,000
590	FCC Auction Proceeds	Expense	6,614,624
615	Worker's Comp	Expense	113,000
620	Self-Insurance - Liability	Expense	76,675
690	Retiree Benefits	Expense	-
730	Student Body Center Fee	Expense	45,058
825	FNX	Expense	291,335
890	Inland Futures Foundation	Expense	259,304

BEST NET CONSORTIUM
72 - San Bernardino Community College
Budget Summary Report - Summary (From: 7/1/2019 To: 6/30/2020)
Budget Summary for Board Meetings

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 01 GENERAL FUND							
Revenue							
Federal Revenue (810000 to 819999)	3,128,750.72	261,979.00	261,979.00	8.37%	-	2,866,771.72	91.63%
Other State Revenue (860000 to 869999)	106,740,304.33	11,413,096.26	11,413,096.26	10.69%	-	95,327,208.07	89.31%
Other Local Revenue (880000 to 889999)	48,990,059.88	1,806,833.59	1,806,833.59	3.69%	4,296,776.50	42,886,449.79	87.54%
All Other Financing Sources (890000 to 897999)	9,884,561.00	1,788,697.33	1,788,697.33	18.10%	-	8,095,863.67	81.90%
Interfund Transfers In (898000 to 898999)	6,410,621.47	0.00	0.00	0.00%	-	6,410,621.47	100.00%
Total Revenue	175,154,297.40	15,270,606.18	15,270,606.18		4,296,776.50	155,586,914.72	
Expenditure							
Certificated Salary (100000 to 199999)	53,231,185.56	6,826,855.97	6,826,855.97	12.82%	-	46,404,329.59	87.18%
Classified Salary (200000 to 299999)	37,075,609.58	5,422,723.85	5,422,723.85	14.63%	-	31,652,885.73	85.37%
Employee Benefit (300000 to 399999)	30,122,038.28	4,367,943.86	4,367,943.86	14.50%	-	25,754,094.42	85.50%
Books and Supplies (400000 to 499999)	4,302,585.90	96,255.55	96,255.55	2.24%	-	4,206,330.35	97.76%
Services and Operating Expenditures (500000 to 599999)	38,467,934.25	388,622.35	388,622.35	1.01%	(1,017.46)	38,080,329.36	98.99%
Capital Outlay (600000 to 699999)	4,357,374.57	767,351.04	767,351.04	17.61%	-	3,590,023.53	82.39%
Interfund Transfers Out (730000 to 739999)	800,000.00	250,000.00	250,000.00	31.25%	-	550,000.00	68.75%
Other Transfers Out (740000 to 769999)	12,262,250.50	368,520.25	368,520.25	3.01%	-	11,893,730.25	96.99%
Total Expenditure	180,618,978.64	18,488,272.87	18,488,272.87		(1,017.46)	162,131,723.23	
Total Fund 01 GENERAL FUND	(5,464,681.24)	(3,217,666.69)	(3,217,666.69)		4,297,793.96	(6,544,808.51)	

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

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72 - San Bernardino Community College
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Budget Summary for Board Meetings

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 21 BOND INTEREST AND REDEMPTIONF							
Revenue							
Other State Revenue (860000 to 869999)	250,000.00	0.00	0.00	0.00%	-	250,000.00	100.00%
Other Local Revenue (880000 to 889999)	30,000,000.00	1,312,061.40	1,312,061.40	4.37%	-	28,687,938.60	95.63%
All Other Financing Sources (890000 to 897999)	500,000.00	0.00	0.00	0.00%	-	500,000.00	100.00%
Total Revenue	30,750,000.00	1,312,061.40	1,312,061.40		-	29,437,938.60	
Expenditure							
Other Financing Uses (700000 to 729999)	30,750,000.00	20,928,612.75	20,928,612.75	68.06%	-	9,821,387.25	31.94%
Total Expenditure	30,750,000.00	20,928,612.75	20,928,612.75		-	9,821,387.25	
Total Fund 21 BOND INTEREST AND REDEMP	0.00	(19,616,551.35)	(19,616,551.35)		-	19,616,551.35	

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Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 41 CAPITAL OUTLAY PROJECTS FUND							
Revenue							
Other Local Revenue (880000 to 889999)	1,475,000.00	114,995.20	114,995.20	7.80%	-	1,360,004.80	92.20%
Total Revenue	1,475,000.00	114,995.20	114,995.20		-	1,360,004.80	
Expenditure							
Classified Salary (200000 to 299999)	174,487.24	16,089.88	16,089.88	9.22%	-	158,397.36	90.78%
Employee Benefit (300000 to 399999)	72,897.19	6,704.06	6,704.06	9.20%	-	66,193.13	90.80%
Services and Operating Expenditures (500000 to 599999)	453,842.00	81,141.77	81,141.77	17.88%	-	372,700.23	82.12%
Capital Outlay (600000 to 699999)	1,360,000.00	12,701.72	12,701.72	0.93%	-	1,347,298.28	99.07%
Total Expenditure	2,061,226.43	116,637.43	116,637.43		-	1,944,589.00	
Total Fund 41 CAPITAL OUTLAY PROJECTS	(586,226.43)	(1,642.23)	(1,642.23)		-	(584,584.20)	

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Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 42 REVENUE BOND CONSTRUCTION FUN							
Revenue							
Other Local Revenue (880000 to 889999)	39,900.00	5,956.58	5,956.58	14.93%	-	33,943.42	85.07%
Total Revenue	39,900.00	5,956.58	5,956.58		-	33,943.42	
Expenditure							
Services and Operating Expenditures (500000 to 599999)	58,000.00	750.00	750.00	1.29%	-	57,250.00	98.71%
Capital Outlay (600000 to 699999)	5,713,123.00	20,311.50	20,311.50	0.36%	-	5,692,811.50	99.64%
Total Expenditure	5,771,123.00	21,061.50	21,061.50		-	5,750,061.50	
Total Fund 42 REVENUE BOND CONSTRUCTIO	(5,731,223.00)	(15,104.92)	(15,104.92)		-	(5,716,118.08)	

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Fund 44 MEASURE CC BOND PROCEEDS FUND							
Revenue							
Other Local Revenue (880000 to 889999)	100,000,000.00	0.00	0.00	0.00%	-	100,000,000.00	100.00%
Total Revenue	100,000,000.00	0.00	0.00		-	100,000,000.00	
Expenditure							
Classified Salary (200000 to 299999)	309,894.07	36,930.32	36,930.32	11.92%	-	272,963.75	88.08%
Employee Benefit (300000 to 399999)	130,641.71	15,835.07	15,835.07	12.12%	-	114,806.64	87.88%
Services and Operating Expenditures (500000 to 599999)	3,855,600.00	100.00	100.00	0.00%	-	3,855,500.00	100.00%
Capital Outlay (600000 to 699999)	1,000,000.00	0.00	0.00	0.00%	-	1,000,000.00	100.00%
Total Expenditure	5,296,135.78	52,865.39	52,865.39		-	5,243,270.39	
Total Fund 44 MEASURE CC BOND PROCEEDS	94,703,864.22	(52,865.39)	(52,865.39)		-	94,756,729.61	

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Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 59 ENTERPRISE FUND-FCC AUCTION							
Revenue							
Other Local Revenue (880000 to 889999)	4,772,966.00	217,032.86	217,032.86	4.55%	-	4,555,933.14	95.45%
Total Revenue	4,772,966.00	217,032.86	217,032.86		-	4,555,933.14	
Expenditure							
Services and Operating Expenditures (500000 to 599999)	2,289,513.00	0.00	0.00	0.00%	-	2,289,513.00	100.00%
Capital Outlay (600000 to 699999)	11,383,912.48	327,293.71	327,293.71	2.88%	-	11,056,618.77	97.12%
Interfund Transfers Out (730000 to 739999)	13,130,621.00	0.00	0.00	0.00%	-	13,130,621.00	100.00%
Total Expenditure	26,804,046.48	327,293.71	327,293.71		-	26,476,752.77	
Total Fund 59 ENTERPRISE FUND-FCC AUCT	(22,031,080.48)	(110,260.85)	(110,260.85)		-	(21,920,819.63)	

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Fund 68 RETIREE BENEFIT FUND							
Revenue							
Other Local Revenue (880000 to 889999)	250,200.00	21,564.94	21,564.94	8.62%	12,014.00	216,621.06	86.58%
Total Revenue	250,200.00	21,564.94	21,564.94		12,014.00	216,621.06	
Expenditure							
Employee Benefit (300000 to 399999)	250,200.00	73,685.78	73,685.78	29.45%	-	176,514.22	70.55%
Total Expenditure	250,200.00	73,685.78	73,685.78		-	176,514.22	
Total Fund 68 RETIREE BENEFIT FUND	<u>0.00</u>	<u>(52,120.84)</u>	<u>(52,120.84)</u>		<u>12,014.00</u>	<u>40,106.84</u>	

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Budget Summary for Board Meetings

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 72 CHILD DEVELOPMENT FUND							
Revenue							
Federal Revenue (810000 to 819999)	545,440.00	0.00	0.00	0.00%	-	545,440.00	100.00%
Other State Revenue (860000 to 869999)	2,810,409.00	731,880.00	731,880.00	26.04%	-	2,078,529.00	73.96%
Other Local Revenue (880000 to 889999)	214,291.70	13,303.03	13,303.03	6.21%	-	200,988.67	93.79%
Total Revenue	3,570,140.70	745,183.03	745,183.03		-	2,824,957.67	
Expenditure							
Classified Salary (200000 to 299999)	2,053,353.80	338,053.08	338,053.08	16.46%	-	1,715,300.72	83.54%
Employee Benefit (300000 to 399999)	851,959.74	143,954.29	143,954.29	16.90%	-	708,005.45	83.10%
Books and Supplies (400000 to 499999)	438,481.85	22,331.03	22,331.03	5.09%	-	416,150.82	94.91%
Services and Operating Expenditures (500000 to 599999)	171,545.31	200.00	200.00	0.12%	-	171,345.31	99.88%
Capital Outlay (600000 to 699999)	54,800.00	0.00	0.00	0.00%	-	54,800.00	100.00%
Total Expenditure	3,570,140.70	504,538.40	504,538.40		-	3,065,602.30	
Total Fund 72 CHILD DEVELOPMENT FUND	0.00	240,644.63	240,644.63		-	(240,644.63)	

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Fund 73 STUDENT BODY CENTER FEE FUND							
Revenue							
Other Local Revenue (880000 to 889999)	303,567.00	167,659.14	167,659.14	55.23%	-	135,907.86	44.77%
Total Revenue	303,567.00	167,659.14	167,659.14		-	135,907.86	
Expenditure							
Classified Salary (200000 to 299999)	187,109.31	16,132.40	16,132.40	8.62%	-	170,976.91	91.38%
Employee Benefit (300000 to 399999)	69,039.17	5,759.96	5,759.96	8.34%	-	63,279.21	91.66%
Books and Supplies (400000 to 499999)	4,465.06	210.52	210.52	4.71%	-	4,254.54	95.29%
Services and Operating Expenditures (500000 to 599999)	499.99	0.00	0.00	0.00%	-	499.99	100.00%
Capital Outlay (600000 to 699999)	42,453.47	0.00	0.00	0.00%	-	42,453.47	100.00%
Total Expenditure	303,567.00	22,102.88	22,102.88		-	281,464.12	
Total Fund 73 STUDENT BODY CENTER FEE	0.00	145,556.26	145,556.26		-	(145,556.26)	

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Fund 74 KVCR FUND							
Revenue							
Other Local Revenue (880000 to 889999)	2,770,000.35	5,087.71	5,087.71	0.18%	-	2,764,912.64	99.82%
Interfund Transfers In (898000 to 898999)	960,000.00	0.00	0.00	0.00%	-	960,000.00	100.00%
Total Revenue	3,730,000.35	5,087.71	5,087.71		-	3,724,912.64	
Expenditure							
Classified Salary (200000 to 299999)	1,844,011.65	232,501.71	232,501.71	12.61%	-	1,611,509.94	87.39%
Employee Benefit (300000 to 399999)	1,509,302.95	88,235.06	88,235.06	5.85%	-	1,421,067.89	94.15%
Books and Supplies (400000 to 499999)	82,400.00	(0.68)	(0.68)	0.00%	-	82,400.68	100.00%
Services and Operating Expenditures (500000 to 599999)	2,561,163.35	169.25	169.25	0.01%	-	2,560,994.10	99.99%
Capital Outlay (600000 to 699999)	10,000.00	0.00	0.00	0.00%	-	10,000.00	100.00%
Total Expenditure	6,006,877.95	320,905.34	320,905.34		-	5,685,972.61	
Total Fund 74 KVCR FUND	(2,276,877.60)	(315,817.63)	(315,817.63)		-	(1,961,059.97)	

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Fund 76 KVCR EDUCATIONAL FOUNDATION							
Revenue							
Other Local Revenue (880000 to 889999)	0.00	8,363.10	8,363.10	100.00%	-	(8,363.10)	0.00%
Total Revenue	0.00	8,363.10	8,363.10		-	(8,363.10)	
Expenditure							
Classified Salary (200000 to 299999)	0.00	63,561.78	63,561.78	100.00%	-	(63,561.78)	0.00%
Employee Benefit (300000 to 399999)	0.00	27,558.87	27,558.87	100.00%	-	(27,558.87)	0.00%
Books and Supplies (400000 to 499999)	0.00	(2.19)	(2.19)	100.00%	-	2.19	0.00%
Services and Operating Expenditures (500000 to 599999)	0.00	6,412.60	6,412.60	100.00%	-	(6,412.60)	0.00%
Total Expenditure	0.00	97,531.06	97,531.06		-	(97,531.06)	
Total Fund 76 KVCR EDUCATIONAL FOUNDAT	0.00	(89,167.96)	(89,167.96)		-	89,167.96	

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: 7/1/2019 To: 6/30/2020)
Budget Summary for Board Meetings

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 77 PARS INVESTMENT TRUST FUND							
Revenue							
Other Local Revenue (880000 to 889999)	3,750,000.00	0.00	0.00	0.00%	-	3,750,000.00	100.00%
Interfund Transfers In (898000 to 898999)	9,000,000.00	0.00	0.00	0.00%	-	9,000,000.00	100.00%
Total Revenue	12,750,000.00	0.00	0.00		-	12,750,000.00	
Expenditure							
Interfund Transfers Out (730000 to 739999)	3,100,000.00	0.00	0.00	0.00%	-	3,100,000.00	100.00%
Total Expenditure	3,100,000.00	0.00	0.00		-	3,100,000.00	
Total Fund 77 PARS INVESTMENT TRUST FU	9,650,000.00	0.00	0.00		-	9,650,000.00	

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: 7/1/2019 To: 6/30/2020)
Budget Summary for Board Meetings

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 78 SELF INSURANCE-LIABILITY&PROP							
Revenue							
Other Local Revenue (880000 to 889999)	15,000.00	5,356.56	5,356.56	35.71%	-	9,643.44	64.29%
Interfund Transfers In (898000 to 898999)	550,000.00	0.00	0.00	0.00%	-	550,000.00	100.00%
Total Revenue	565,000.00	5,356.56	5,356.56		-	559,643.44	
Expenditure							
Services and Operating Expenditures (500000 to 599999)	905,000.00	21,658.10	21,658.10	2.39%	-	883,341.90	97.61%
Total Expenditure	905,000.00	21,658.10	21,658.10		-	883,341.90	
Total Fund 78 SELF INSURANCE-LIABILITY	(340,000.00)	(16,301.54)	(16,301.54)		-	(323,698.46)	

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: 7/1/2019 To: 6/30/2020)
Budget Summary for Board Meetings

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 79 EDCT FOUNDATION							
Revenue							
Other State Revenue (860000 to 869999)	250,000.00	0.00	0.00	0.00%	-	250,000.00	100.00%
Other Local Revenue (880000 to 889999)	604,393.32	56,448.02	56,448.02	9.34%	-	547,945.30	90.66%
Interfund Transfers In (898000 to 898999)	250,000.00	250,000.00	250,000.00	100.00%	-	0.00	0.00%
Total Revenue	1,104,393.32	306,448.02	306,448.02		-	797,945.30	
Expenditure							
Certificated Salary (100000 to 199999)	25,000.00	0.00	0.00	0.00%	-	25,000.00	100.00%
Classified Salary (200000 to 299999)	178,819.22	28,786.50	28,786.50	16.10%	-	150,032.72	83.90%
Employee Benefit (300000 to 399999)	57,815.07	9,755.15	9,755.15	16.87%	-	48,059.92	83.13%
Books and Supplies (400000 to 499999)	45,965.74	1,209.25	1,209.25	2.63%	-	44,756.49	97.37%
Services and Operating Expenditures (500000 to 599999)	632,793.29	338.80	338.80	0.05%	-	632,454.49	99.95%
Capital Outlay (600000 to 699999)	164,000.00	0.00	0.00	0.00%	-	164,000.00	100.00%
Total Expenditure	1,104,393.32	40,089.70	40,089.70		-	1,064,303.62	
Total Fund 79 EDCT FOUNDATION	0.00	266,358.32	266,358.32		-	(266,358.32)	

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: 7/1/2019 To: 6/30/2020)
Budget Summary for Board Meetings

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 82 SCHLRSH&LOAN AGENCY KVCR-FNX							
Revenue							
Other Local Revenue (880000 to 889999)	2,750,000.00	5,658.72	5,658.72	0.21%	-	2,744,341.28	99.79%
Interfund Transfers In (898000 to 898999)	450,000.00	0.00	0.00	0.00%	-	450,000.00	100.00%
Total Revenue	3,200,000.00	5,658.72	5,658.72		-	3,194,341.28	
Expenditure							
Classified Salary (200000 to 299999)	1,907,008.36	134,687.81	134,687.81	7.06%	-	1,772,320.55	92.94%
Employee Benefit (300000 to 399999)	918,836.31	45,892.11	45,892.11	4.99%	-	872,944.20	95.01%
Books and Supplies (400000 to 499999)	0.37	376.03	376.03	101,629.73%	-	(375.66)	(101,529.73)
Services and Operating Expenditures (500000 to 599999)	364,154.96	439.25	439.25	0.12%	-	363,715.71	99.88%
Capital Outlay (600000 to 699999)	10,000.00	0.00	0.00	0.00%	-	10,000.00	100.00%
Total Expenditure	3,200,000.00	181,395.20	181,395.20		-	3,018,604.80	
Total Fund 82 SCHLRSH&LOAN AGENCY KVC	0.00	(175,736.48)	(175,736.48)		-	175,736.48	

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: 7/1/2019 To: 6/30/2020)
Budget Summary for Board Meetings

Major Range Description	Revised Budget	Current Activity	Activity Year To Date	% Activity	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Remaining
Fund 84 WORKERS COMPENSATION FUND							
Revenue							
Other Local Revenue (880000 to 889999)	1,480,000.00	63,309.35	63,309.35	4.28%	60,000.00	1,356,690.65	91.67%
Total Revenue	1,480,000.00	63,309.35	63,309.35		60,000.00	1,356,690.65	
Expenditure							
Services and Operating Expenditures (500000 to 599999)	1,070,000.00	96,100.52	96,100.52	8.98%	-	973,899.48	91.02%
Total Expenditure	1,070,000.00	96,100.52	96,100.52		-	973,899.48	
Total Fund 84 WORKERS COMPENSATION FUN	410,000.00	(32,791.17)	(32,791.17)		60,000.00	382,791.17	

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