

IVC 2019/2020 - Adopted Budget - Restricted and Unrestricted

EXPENDITURE SUMMARY

ACCT	TITLE	-- 19/20 -- Budget	----- 18/19 --- Budget	----- 18/19-- Actual	----- 19-20/18-19 ---- Budget/Budget	----- Difference ----- Budget/Budget	----- 19-20/18-19 ----- Budget/Actual	----- Budget/Actual
FUND: 11		Unrestricted General Fund						
1100	Instructional, Contract and Regular	10,016,157	10,211,487	9,526,636	-195,330	-1.91%	489,521	5.14%
1200	Non-Inst, Contract and Regular	4,738,936	4,110,830	4,454,136	628,106	15.28%	284,800	6.39%
1300	Instructional, Other Salaries	6,460,813	6,181,278	6,098,116	279,535	4.52%	362,697	5.95%
1400	Non-Instructional, Other	356,159	335,734	262,123	20,425	6.08%	94,036	35.87%
2100	Non-Instructional, Regular	7,781,547	7,680,329	7,654,712	101,218	1.32%	126,835	1.66%
2200	Instructional Aides, Regular	418,107	398,698	434,938	19,409	4.87%	-16,831	-3.87%
2300	Non-Instructional, Other	181,576	195,699	206,859	-14,123	-7.22%	-25,283	-12.22%
2400	Instructional Aides, Other	114,955	114,955	124,653	0	0.00%	-9,698	-7.78%
3100	STRS	6,322,951	4,889,915	5,397,933	1,433,036	29.31%	925,018	17.14%
3200	PERS	1,646,942	1,400,036	1,980,882	246,906	17.64%	-333,940	-16.86%
3300	FICA	966,169	1,014,864	974,285	-48,695	-4.80%	-8,116	-0.83%
3400	Health and Welfare Benefits	6,040,322	6,058,331	5,456,843	-18,009	-0.30%	583,479	10.69%
3500	State Unemployment Insurance	37,426	14,152	37,864	23,274	164.45%	-438	-1.16%
3600	Workers' Comp Insurance	308,488	314,115	305,601	-5,627	-1.79%	2,887	0.94%
4200	Books, Magazines, Periodicals, CDs	6,489	6,150	332	339	5.52%	6,157	1852.87%
4300	Instructional Supplies and Material	130,566	123,041	57,925	7,525	6.12%	72,641	125.40%
4400	Non-Instructional Supply / Material	505,044	543,060	453,882	-38,016	-7.00%	51,162	11.27%
5100	Personal Services Contracts	855,163	736,544	639,169	118,619	16.10%	215,994	33.79%
5200	Travel and Conferences	290,338	341,910	282,544	-51,572	-15.08%	7,794	2.76%
5300	Memberships and Dues	198,577	190,904	188,068	7,673	4.02%	10,509	5.59%
5400	Insurance Expense	309,808	308,758	308,758	1,050	0.34%	1,050	0.34%
5500	Utilities and Other Services	1,385,600	683,428	809,753	702,172	102.74%	575,847	71.11%
5600	Contracts, Rents and Leases	940,081	729,723	387,489	210,358	28.83%	552,591	142.61%
5700	Legal, Election and Audit	310,380	293,288	310,752	17,092	5.83%	-372	-0.12%
5800	Other Services and Expenses	360,045	307,260	268,915	52,784	17.18%	91,130	33.89%
6100	Sites and Site Improvement	52,126	43,019	884	9,107	21.17%	51,243	5799.94%
6200	Buildings	0	9,545	9,545	-9,545	-100.00%	-9,545	100%
6300	Library Books	17,820	14,566	0	3,254	22.34%	17,820	100%
6400	Capital Equipment	276,480	554,013	468,395	-277,533	-50.09%	-191,914	-40.97%
6500	Capital Software and equipment	584	1,935	1,351	-1,351	-69.82%	-767	-56.77%
7100	Debt Retirement	0	71,229	2,946,734	-71,229	-100.00%	-2,946,734	100%
7300	Interfund Transfers out/Debt	94,337	2,500,000	2,500,000	-2,405,663	-96.23%	-2,405,663	-96.23%
7900	Reserve for Contingencies	1,880,000	255,399	5,700	1,624,601	636.10%	1,874,300	2880.43%
Total FUND	11	53,003,985	50,634,194	52,555,775	2,369,791	4.68%	448,210	0.85%
FUND: 12		Restricted General Fund						
1100	Instructional, Contract and Regular	272,903	158,380	46,180	114,523	72.31%	226,723	490.96%
1200	Non-Inst, Contract and Regular	3,701,596	3,752,377	3,134,028	-50,781	-1.35%	567,568	18.11%
1300	Instructional, Other Salaries	514,585	680,612	286,365	-166,027	-24.39%	228,220	79.70%
1400	Non-Instructional, Other	1,157,349	1,643,598	975,345	-486,249	-29.58%	182,004	18.66%
2100	Non-Instructional, Regular	2,074,769	2,355,190	1,971,680	-280,421	-11.91%	103,088	5.23%
2200	Instructional Aides, Regular	0	30,550	0	-30,550	-100.00%	0	100%
2300	Non-Instructional, Other	1,145,453	1,353,311	1,107,075	-207,857	-15.36%	38,379	3.47%
2400	Instructional Aides, Other	963,188	2,062,341	570,050	-1,099,153	-53.30%	393,138	68.97%
3100	STRS	1,329,325	1,191,265	1,241,557	138,061	11.59%	87,768	7.07%
3200	PERS	454,054	453,220	476,843	834	0.18%	-22,789	-4.78%
3300	FICA	325,953	404,905	252,846	-78,952	-19.50%	73,106	28.91%
3400	Health and Welfare Benefits	1,051,297	1,079,895	774,439	-28,598	-2.65%	276,858	35.75%
3500	State Unemployment Insurance	8,850	9,802	3,333	-952	-9.71%	5,517	165.54%
3600	Workers' Comp Insurance	104,295	127,501	80,521	-23,206	-18.20%	23,774	29.52%

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					Budget/Budget		Budget/Actual	
4200	Books, Magazines, Periodicals, CDs	16,000	30,545	33,538	-14,545	-47.62%	-17,538	-52.29%
4300	Instructional Supplies and Material	1,160,600	1,061,760	537,527	98,840	9.31%	623,073	115.91%
4400	Non-Instructional Supply / Material	501,745	896,840	665,154	-395,095	-44.05%	-163,409	-24.57%
5100	Personal Services Contracts	327,661	1,015,909	746,936	-688,248	-67.75%	-419,275	-56.13%
5200	Travel and Conferences	830,588	1,116,428	693,496	-285,840	-25.60%	137,092	19.77%
5300	Memberships and Dues	4,015	8,495	5,069	-4,480	-52.74%	-1,054	-20.79%
5400	Insurance Expense	2,192	2,683	1,508	-491	-18.30%	684	45.36%
5500	Utilities and Other Services	5,138	5,703	2,465	-565	-9.91%	2,673	108.45%
5600	Contracts, Rents and Leases	811,433	1,305,794	789,620	-494,361	-37.86%	21,813	2.76%
5700	Legal, Election and Audit	95,794	100,225	75,882	-4,431	-4.42%	19,912	26.24%
5800	Other Services and Expenses	1,010,164	608,901	73,046	401,263	65.90%	937,119	1282.92%
6100	Sites and Site Improvement	630,625	1,025,035	407,942	-394,410	-38.48%	222,684	54.59%
6200	Buildings	341,960	475,357	119,469	-133,397	-28.06%	222,491	186.23%
6300	Library Books	2,000	1,000	14,379	1,000	100.00%	-12,379	-86.09%
6400	Capital Equipment	1,247,613	1,689,217	902,477	-441,605	-26.14%	345,136	38.24%
6500	Capital Software and equipment	47,345	260,810	202,053	-213,465	-81.85%	-154,707	-76.57%
7500	Student Financial Aid Expense	486,149	548,282	503,741	-62,133	-11.33%	-17,592	-3.49%
Total FUND	12	20,624,640	25,455,930	16,694,566	-4,831,290	-18.98%	3,930,074	23.54%

FUND: 22 IVC Building Fund

4400	Non-Instructional Supply / Material	0	41,458	32,643	-41,458	-100.00%	-32,643	100%
5100	Personal Services Contracts	61,878	229,872	17,690	-167,994	-73.08%	44,188	249.79%
5600	Contracts, Rents and Leases	100,212	239,166	10,991	-138,954	-58.10%	89,221	811.79%
5800	Other Services and Expenses	0	14,750	14,750	-14,750	-100.00%	-14,750	100%
6100	Sites and Site Improvement	690,000	745,329	0	-55,329	-7.42%	690,000	100%
6200	Buildings	998,668	2,008,156	642,940	-1,009,488	-50.27%	355,728	55.33%
6400	Capital Equipment	537,470	376,846	187,941	160,624	42.62%	349,529	185.98%
7300	Interfund Transfers out/Debt	0	-2,500,000	0	2,500,000	-100.00%	0	100%
Total FUND	22	2,388,228	1,155,576	906,954	1,232,652	106.67%	1,481,274	163.32%

FUND: 33 Child Development Funds

1200	Non-Inst, Contract and Regular	52,956	32,052	32,052	20,903	65.22%	20,903	65.22%
2100	Non-Instructional, Regular	23,565	51,711	22,156	-28,146	-54.43%	1,409	6.36%
2200	Instructional Aides, Regular	368,531	390,035	359,649	-21,504	-5.51%	8,882	2.47%
2300	Non-Instructional, Other	40,900	47,768	44,181	-6,868	-14.38%	-3,281	-7.43%
3100	STRS	9,055	5,393	4,622	3,662	67.91%	4,433	95.90%
3200	PERS	77,321	67,285	66,286	10,036	14.92%	11,035	16.65%
3300	FICA	30,763	35,039	28,416	-4,276	-12.20%	2,347	8.26%
3400	Health and Welfare Benefits	130,431	151,815	113,651	-21,383	-14.09%	16,780	14.76%
3500	State Unemployment Insurance	223	287	202	-64	-22.47%	21	10.37%
3600	Workers' Comp Insurance	4,513	5,135	4,801	-622	-12.12%	-288	-6.00%
4300	Instructional Supplies and Material	236,751	113,732	14,788	123,019	108.17%	221,964	1500.99%
4400	Non-Instructional Supply / Material	20,426	21,904	3,922	-1,478	-6.75%	16,504	420.81%
5100	Personal Services Contracts	0	83	83	-83	-100.00%	-83	100%
5200	Travel and Conferences	5,210	5,210	773	0	0.00%	4,437	573.89%
5300	Memberships and Dues	1,925	1,925	1,149	0	0.00%	776	67.54%
5600	Contracts, Rents and Leases	20,646	20,646	84,901	0	0.00%	-64,255	-75.68%
5800	Other Services and Expenses	162	162	40	0	0.00%	122	305.41%
6100	Sites and Site Improvement	0	100,000	48,800	-100,000	-100.00%	-48,800	100%
6200	Buildings	40,000	10,000	0	30,000	300.00%	40,000	100%
6400	Capital Equipment	24,246	27,722	17,420	-3,476	-12.54%	6,826	39.18%

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Total FUND	33	1,087,624	1,087,902	847,894	-278	-0.03%	239,731	28.27%
FUND: 41 Capital Outlay Projects								
6100	Sites and Site Improvement	0	0	0	0	100%	0	100%
6200	Buildings	0	258,350	258,350	-258,350	-100.00%	-258,350	100%
6400	Capital Equipment	0	6,886	6,886	-6,886	-100.00%	-6,886	100%
Total FUND	41	0	265,236	265,236	-265,236	-100.00%	-265,236	-100.00%
FUND: 51 Certificates of Participation								
6200	Buildings	336,392	0	0	336,392	100%	336,392	100%
Total FUND	51	336,392	0	0	336,392	100%	336,392	100%
FUND: 72 Student Representation Fees								
5200	Travel and Conferences	19,000	21,000	21,203	-2,000	-9.52%	-2,203	-10.39%
Total FUND	72	19,000	21,000	21,203	-2,000	-9.52%	-2,203	-10.39%
FUND: 74 Student Financial Aid Trust Funds								
7500	Student Financial Aid Expense	33,042,088	31,771,449	29,984,023	1,270,639	4.00%	3,058,065	10.20%
Total FUND	74	33,042,088	31,771,449	29,984,023	1,270,639	4.00%	3,058,065	10.20%
FUND: 81 General Obligation Bond								
5100	Personal Services Contracts	0	0	0	0	100%	0	100%
5700	Legal, Election and Audit	450,000	0	0	450,000	100%	450,000	100%
6100	Sites and Site Improvement	0	0	0	0	100%	0	100%
6200	Buildings	14,554,570	32,003,655	294,872	-17,449,085	-54.52%	14,259,698	4835.89%
Total FUND	81	15,004,570	32,003,655	294,872	-16,999,085	-53.12%	14,709,698	4988.50%
Report Total:		<u>125,506,527</u>	<u>142,394,943</u>		<u>-16,888,416</u>	<u>-11.86%</u>		
		<u>125,506,527</u>	<u>101,570,524</u>				<u>23,936,004</u>	<u>23.57%</u>