

**IMPERIAL COMMUNITY COLLEGE**  
**Monthly Budget Report**  
**Fiscal Year 2024-2025**  
**Month Ending November 30, 2024**

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
<b>FUND 11 - UNRESTRICTED / GENERAL FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 59,908,647	-	\$ 59,908,647	\$ 23,966,750	40%	\$ 35,941,897
State STRS On-Behalf Payments	1,897,030	-	1,897,030	-	0%	1,897,030
Local Revenue (8800 to 8899)	13,240,628	-	13,240,628	4,566,904	34%	8,673,724
Interfund Transfers In (8900)	964	-	964	964	0%	-
<b>Total Revenue</b>	<b>\$ 75,047,269</b>	<b>\$ -</b>	<b>\$ 75,047,269</b>	<b>\$ 28,534,618</b>	<b>38%</b>	<b>\$ 46,512,651</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 29,829,395	(127,516)	\$ 29,701,879	\$ 11,571,647	39%	\$ 18,130,232
Classified (2000 to 2999)	14,795,308	361,338	15,156,646	5,625,967	37%	9,530,679
Benefits (3000 to 3999)	20,623,102	213,969	20,837,071	7,478,846	36%	13,358,225
Benefits (STRS On-Behalf Payments)	1,897,030	-	1,897,030	-	0%	1,897,030
Supplies (4000 to 4999)	1,399,529	86,644	1,486,173	419,733	28%	1,066,440
Services (5000 to 5999)	6,678,030	8,351	6,686,381	3,006,785	45%	3,679,596
Capital Outlay (6000 to 6999)	772,632	117,771	890,403	139,558	16%	750,845
Other Outgo (7000 to 7999)	1,448,500	(660,557)	787,943	500,000	63%	287,943
<b>Total Expenditures</b>	<b>\$ 77,443,526</b>	<b>\$ -</b>	<b>\$ 77,443,526</b>	<b>\$ 28,742,536</b>	<b>37%</b>	<b>\$ 48,700,990</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (2,396,257)</b>	<b>\$ -</b>	<b>\$ (2,396,257)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 21,408,773		\$ 21,405,458	*		
Excess/(Deficiency)	(2,396,257)		(2,396,257)	**		
<b>Total Fund Balance</b>	<b>\$ 19,012,516</b>		<b>\$ 19,009,201</b>			

<b>FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 4,776,695	608,406	\$ 5,385,101	\$ 1,043,171	19%	\$ 4,341,930
State Revenue (8600 to 8699)	31,503,142	689,781	32,192,923	20,460,456	64%	11,732,467
State STRS On-Behalf Payments	497,060	(45,163)	451,897	-	0%	451,897
Local Revenue (8800 to 8899)	2,799,384	174,198	2,973,582	1,373,633	46%	1,599,949
<b>Total Revenue</b>	<b>\$ 39,576,281</b>	<b>\$ 1,427,222</b>	<b>\$ 41,003,503</b>	<b>\$ 22,877,260</b>	<b>56%</b>	<b>\$ 18,126,243</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 9,468,061	(628,172)	\$ 8,839,889	\$ 2,621,960	30%	\$ 6,217,929
Classified (2000 to 2999)	9,876,054	335,362	10,211,416	2,227,602	22%	7,983,814
Benefits (3000 to 3999)	4,582,257	161,569	4,743,826	1,457,975	31%	3,285,851
Benefits (STRS On-Behalf Payments)	497,060	-	497,060	-	0%	497,060
Supplies (4000 to 4999)	3,046,512	17,846	3,064,358	517,426	17%	2,546,932
Services (5000 to 5999)	4,992,932	627,346	5,620,278	860,561	15%	4,759,717
Capital Outlay (6000 to 6999)	5,272,540	277,193	5,549,733	521,390	9%	5,028,343
Other Outgo (7000 to 7999)	2,785,684	636,078	3,421,762	944,644	28%	2,477,118
<b>Total Expenditures</b>	<b>\$ 40,521,100</b>	<b>\$ 1,427,222</b>	<b>\$ 41,948,322</b>	<b>\$ 9,151,558</b>	<b>22%</b>	<b>\$ 32,796,764</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (944,819)</b>	<b>\$ -</b>	<b>\$ (944,819)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 1,513,738		\$ 452,850	*		
Excess/(Deficiency)	(944,819)		(944,819)	**		
<b>Total Fund Balance</b>	<b>\$ 568,919</b>		<b>\$ (491,969)</b>			

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<b>FUND 22 - BUILDING FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 850,000	-	\$ 850,000	\$ 453,078	53%	\$ 396,922
Interfund Transfers In (8900)	-	-	-	-	0%	-
<b>Total Revenue</b>	<b>\$ 850,000</b>	<b>\$ -</b>	<b>\$ 850,000</b>	<b>\$ 453,078</b>	<b>53%</b>	<b>\$ 396,922</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	-	-	-	\$ 1,145	0%	\$ (1,145)
Services (5000 to 5999)	32,000	244,034	276,034	148,683	54%	127,351
Capital Outlay (6000 to 6999)	18,382,461	(244,034)	18,138,427	62,834	0%	18,075,593
<b>Total Expenditures</b>	<b>\$ 18,414,461</b>	<b>\$ -</b>	<b>\$ 18,414,461</b>	<b>\$ 212,662</b>	<b>1%</b>	<b>\$ 18,201,799</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (17,564,461)</b>	<b>\$ -</b>	<b>\$ (17,564,461)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 18,417,697		\$ 18,417,697	*		
Excess/(Deficiency)	(17,564,461)		(17,564,461)	**		
<b>Total Fund Balance</b>	<b>\$ 853,236</b>		<b>\$ 853,236</b>			
<b>FUND 33 - CHILD DEVELOPMENT FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 1,762,183	-	\$ 1,762,183	\$ 1,006,258	57%	\$ 755,925
Local Revenue (8800 to 8899)	250,717	-	250,717	9,708	4%	241,009
<b>Total Revenue</b>	<b>\$ 2,012,900</b>	<b>\$ -</b>	<b>\$ 2,012,900</b>	<b>\$ 1,015,966</b>	<b>50%</b>	<b>\$ 996,934</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 34,867	51%	\$ 33,102
Classified (2000 to 2999)	711,433	-	711,433	284,436	40%	\$ 426,997
Benefits (3000 to 3999)	433,450	-	433,450	154,894	36%	278,556
Supplies (4000 to 4999)	420,038	(1,862)	418,176	6,293	2%	411,883
Services (5000 to 5999)	46,420	1,862	48,282	5,040	10%	43,242
Capital Outlay (6000 to 6999)	90,300	-	90,300	2,194	2%	88,106
Other Outgo (7000 to 7999)	237,817	-	237,817	-	0%	237,817
<b>Total Expenditures</b>	<b>\$ 2,007,427</b>	<b>\$ -</b>	<b>\$ 2,007,427</b>	<b>\$ 487,724</b>	<b>24%</b>	<b>\$ 1,519,703</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 5,473</b>	<b>\$ -</b>	<b>\$ 5,473</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 621,327		\$ 800,436	*		
Excess/(Deficiency)	5,473		5,473	**		
<b>Total Fund Balance</b>	<b>\$ 626,800</b>		<b>\$ 805,909</b>			

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<b>FUND 41 - CAPITAL PROJECTS</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ -	-	\$ -	\$ -	0%	\$ -
Local Revenue (8800 to 8899)	10,000	-	10,000	60,140	601%	(50,140)
<b>Total Revenue</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 60,140</b>	<b>0%</b>	<b>\$ (50,140)</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 580,054		\$ 580,054	*		
Excess/(Deficiency)	10,000		10,000	**		
<b>Total Fund Balance</b>	<b>\$ 590,054</b>		<b>\$ 590,054</b>			
<b>FUND 43 - GO BOND - MEASURE B</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 1,100,000	-	1,100,000	1,090,511	99%	9,489
Financing Sources (8900)	-	-	-	-	0%	-
<b>Total Revenue</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ 1,090,511</b>	<b>99%</b>	<b>\$ 9,489</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ -	-	-	3,163	0%	(3,163)
Capital Outlay (6000 to 6999)	105,622,332	-	105,622,332	737,454	1%	104,884,878
<b>Total Expenditures</b>	<b>\$ 105,622,332</b>	<b>\$ -</b>	<b>\$ 105,622,332</b>	<b>\$ 740,617</b>	<b>1%</b>	<b>\$ 104,881,715</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (104,522,332)</b>	<b>\$ -</b>	<b>\$ (104,522,332)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 106,458,123		\$ 106,458,123	*		
Excess/(Deficiency)	(104,522,332)		(104,522,332)	**		
<b>Total Fund Balance</b>	<b>\$ 1,935,791</b>		<b>\$ 1,935,791</b>			

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<b>FUND 51 - CERTIFICATE OF PARTICIPATION (COP)</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ -	-	\$ -	\$ 10	0%	\$ (10)
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10</b>	<b>0%</b>	<b>\$ (10)</b>
<b>Expenditures</b>						
Capital Outlay (6000 to 6999)	\$ -	-	\$ -	\$ -	0%	\$ -
Other Outgo (7000 to 7999)	\$ 964	-	\$ 964	-	0%	\$ 964
<b>Total Expenditures</b>	<b>\$ 964</b>	<b>\$ -</b>	<b>\$ 964</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 964</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (964)</b>	<b>\$ -</b>	<b>\$ (964)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 964		\$ 965	*		
Excess/(Deficiency)	(964)		(964)	**		
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ 1</b>			
<b>FUND 61 - SELF-INSURANCE FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 5,000	-	\$ 5,000	\$ 4,142	83%	\$ 858
Interfund Transfers In (8900)	500,000	-	500,000	500,000	100%	-
<b>Total Revenue</b>	<b>\$ 505,000</b>	<b>-</b>	<b>\$ 505,000</b>	<b>\$ 504,142</b>	<b>100%</b>	<b>\$ 858</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 250,000	-	\$ 250,000	\$ 66,449	27%	\$ 183,551
<b>Total Expenditures</b>	<b>\$ 250,000</b>	<b>-</b>	<b>\$ 250,000</b>	<b>\$ 66,449</b>	<b>27%</b>	<b>\$ 183,551</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 255,000</b>	<b>\$ -</b>	<b>\$ 255,000</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ (6,214)		\$ (6,214)	*		
Excess/(Deficiency)	255,000		255,000	**		
<b>Total Fund Balance</b>	<b>\$ 248,786</b>		<b>\$ 248,786</b>			
<b>FUND 69 - OTHER INTERNAL SERVICES FUND</b>						
<b>Revenue</b>						
Interfund Transfers In	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>
<b>Expenditures</b>						
	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 10,000,000		\$ 10,000,000	*		
Excess/(Deficiency)	-		-	**		
<b>Total Fund Balance</b>	<b>\$ 10,000,000</b>		<b>\$ 10,000,000</b>			

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<b>FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 45,525	12,878	\$ 58,403	\$ 80,014	137%	\$ (21,611)
<b>Total Revenue</b>	<b>\$ 45,525</b>	<b>\$ 12,878</b>	<b>\$ 58,403</b>	<b>\$ 80,014</b>	<b>137%</b>	<b>\$ (21,611)</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ 69,092	19,209	\$ 88,301	\$ 21,777	25%	\$ 47,315
Services (5000 to 5999)	15,230	4,284	19,514	10,955	56%	8,559
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
<b>Total Expenditures</b>	<b>\$ 84,322</b>	<b>\$ 23,493</b>	<b>\$ 107,815</b>	<b>\$ 32,732</b>	<b>30%</b>	<b>\$ 55,874</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (38,797)</b>	<b>\$ (10,615)</b>	<b>\$ (49,412)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 229,919		\$ 229,919	*		
Excess/(Deficiency)	(38,797)		(49,412)	**		
<b>Total Fund Balance</b>	<b>\$ 191,122</b>		<b>\$ 180,507</b>			
<b>FUND 72 - STUDENT REPRESENTATIVE FEES</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 37,173	89%	\$ 4,827
<b>Total Revenue</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 37,173</b>	<b>89%</b>	<b>\$ 4,827</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	\$ 150	\$ 150	\$ 138	92%	\$ (138)
Services (5000 to 5999)	42,000	(150)	41,850	17,768	42%	24,082
<b>Total Expenditures</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 17,906</b>	<b>43%</b>	<b>\$ 24,094</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 55,244		\$ 55,244	*		
Excess/(Deficiency)	-		-	**		
<b>Total Fund Balance</b>	<b>\$ 55,244</b>		<b>\$ 55,244</b>			
<b>FUND 74 - STUDENT FINANCIAL AID FUNDS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 25,356,150	38,213	\$ 25,394,363	\$ 10,927,878	43%	\$ 14,466,485
State Revenue (8600 to 8699)	15,268,138	72,500	15,340,638	12,371,534	81%	2,969,104
<b>Total Revenue</b>	<b>\$ 40,624,288</b>	<b>\$ 110,713</b>	<b>\$ 40,735,001</b>	<b>\$ 23,299,412</b>	<b>57%</b>	<b>\$ 17,435,589</b>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 40,624,288	110,713	\$ 40,735,001	\$ 19,077,110	47%	\$ 21,657,891
<b>Total Expenditures</b>	<b>\$ 40,624,288</b>	<b>\$ 110,713</b>	<b>\$ 40,735,001</b>	<b>\$ 19,077,110</b>	<b>47%</b>	<b>\$ 21,657,891</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ (10,257)		\$ (10,257)	*		
Excess/(Deficiency)	-		-	**		
<b>Total Fund Balance</b>	<b>\$ (10,257)</b>		<b>\$ (10,257)</b>			

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<b>FUND 81 - GENERAL OBLIGATION BOND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 980,000	-	\$ 980,000	\$ 354,779	36%	\$ 625,221
<b>Total Revenue</b>	<b>\$ 980,000</b>	<b>\$ -</b>	<b>\$ 980,000</b>	<b>\$ 354,779</b>	<b>36%</b>	<b>\$ 625,221</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ -	0%	\$ -
Services (5000 to 5999)	-	-	-	-	0%	-
Capital Outlay (6000 to 6999)	34,484,498	-	34,484,498	1,653,383	5%	32,831,115
<b>Total Expenditures</b>	<b>\$ 34,484,498</b>	<b>\$ -</b>	<b>\$ 34,484,498</b>	<b>\$ 1,653,383</b>	<b>5%</b>	<b>\$ 32,831,115</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (33,504,498)</b>	<b>\$ -</b>	<b>\$ (33,504,498)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 34,703,710		\$ 36,059,734	*		
Excess/(Deficiency)	(33,504,498)		(33,504,498)	**		
<b>Total Fund Balance</b>	<b>\$ 1,199,212</b>		<b>\$ 2,555,236</b>			

\* Fund balance data updated to reflect actual fund balances reported at June 30, 2024 on CCFS-311 Report.

\*\* Revenues in Excess / (Deficiency) of Expenditures based on budget revisions year-to-date.