

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2024-2025
Month Ending March 31, 2025

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 11 - UNRESTRICTED / GENERAL FUND						
Revenue						
State Revenue (8600 to 8699)	\$ 59,908,647	-	\$ 59,908,647	\$ 44,360,576	74%	\$ 15,548,071
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	9,173,708	69%	4,066,920
Interfund Transfers In (8900)	964	-	964	964	100%	-
Total Revenue	\$ 75,047,269	\$ -	\$ 75,047,269	\$ 53,535,248	71%	\$ 21,512,021
Expenditures						
Certificated (1000 to 1999)	\$ 29,829,395	(143,016)	\$ 29,686,379	\$ 20,798,495	70%	\$ 8,887,884
Classified (2000 to 2999)	14,795,308	361,338	15,156,646	10,298,993	68%	4,857,653
Benefits (3000 to 3999)	20,623,102	213,969	20,837,071	13,759,704	66%	7,077,367
Benefits (STRS On-Behalf Payments)	1,897,030	-	1,897,030	-	0%	1,897,030
Supplies (4000 to 4999)	1,399,529	110,859	1,510,388	831,101	55%	679,287
Services (5000 to 5999)	6,678,030	165	6,678,195	4,772,493	71%	1,905,702
Capital Outlay (6000 to 6999)	772,632	159,871	932,503	523,985	56%	408,518
Other Outgo (7000 to 7999)	1,448,500	(703,188)	745,312	500,000	67%	245,312
Total Expenditures	\$ 77,443,526	\$ (2)	\$ 77,443,524	\$ 51,484,771	66%	\$ 25,958,753
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (2,396,257)	\$ 2	\$ (2,396,255)			
Fund Balance						
Beginning Balance	\$ 21,408,773		\$ 21,405,458	*		
Excess/(Deficiency)	(2,396,257)		(2,396,255)	**		
Total Fund Balance	\$ 19,012,516		\$ 19,009,203			

FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 4,776,695	628,406	\$ 5,405,101	\$ 2,067,994	38%	\$ 3,337,107
State Revenue (8600 to 8699)	31,503,142	1,803,477	33,306,619	25,346,920	76%	7,959,699
State STRS On-Behalf Payments	497,060	(45,163)	451,897	-	0%	451,897
Local Revenue (8800 to 8899)	2,799,384	782,102	3,581,486	1,967,753	55%	1,613,733
Total Revenue	\$ 39,576,281	\$ 3,168,822	\$ 42,745,103	\$ 29,382,667	69%	\$ 13,362,436
Expenditures						
Certificated (1000 to 1999)	\$ 9,468,061	(950,440)	\$ 8,517,621	\$ 4,634,778	54%	\$ 3,882,843
Classified (2000 to 2999)	9,876,054	914,630	10,790,684	3,982,235	37%	6,808,449
Benefits (3000 to 3999)	4,582,257	587,970	5,170,227	2,783,269	54%	2,386,958
Benefits (STRS On-Behalf Payments)	497,060	-	497,060	-	0%	497,060
Supplies (4000 to 4999)	3,046,512	131,774	3,178,286	1,156,068	36%	2,022,218
Services (5000 to 5999)	4,992,932	797,731	5,790,663	1,791,585	31%	3,999,078
Capital Outlay (6000 to 6999)	5,272,540	1,084,664	6,357,204	1,778,232	28%	4,578,972
Other Outgo (7000 to 7999)	2,785,684	597,334	3,383,018	1,484,537	44%	1,898,481
Total Expenditures	\$ 40,521,100	\$ 3,163,663	\$ 43,684,763	\$ 17,610,704	40%	\$ 26,074,059
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (944,819)	\$ 5,159	\$ (939,660)			
Fund Balance						
Beginning Balance	\$ 1,513,738		\$ 452,850	*		
Excess/(Deficiency)	(944,819)		(939,660)	**		
Total Fund Balance	\$ 568,919		\$ (486,810)			

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2024-2025
Month Ending March 31, 2025

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 22 - BUILDING FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 850,000	-	\$ 850,000	\$ 859,372	101%	\$ (9,372)
Interfund Transfers In (8900)	-	-	-	-	0%	-
Total Revenue	<u>\$ 850,000</u>	<u>\$ -</u>	<u>\$ 850,000</u>	<u>\$ 859,372</u>	<u>101%</u>	<u>\$ (9,372)</u>
Expenditures						
Supplies (4000 to 4999)	\$ -	2,955	\$ 2,955	\$ 5,778	196%	\$ (2,823)
Services (5000 to 5999)	32,000	250,054	282,054	287,654	102%	(5,600)
Capital Outlay (6000 to 6999)	18,382,461	(253,009)	18,129,452	197,096	1%	17,932,356
Total Expenditures	<u>\$ 18,414,461</u>	<u>\$ -</u>	<u>\$ 18,414,461</u>	<u>\$ 490,528</u>	<u>3%</u>	<u>\$ 17,923,933</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (17,564,461)</u>	<u>\$ -</u>	<u>\$ (17,564,461)</u>			
Fund Balance						
Beginning Balance	\$ 18,417,697		\$ 18,417,697	*		
Excess/(Deficiency)	(17,564,461)		(17,564,461)	**		
Total Fund Balance	<u>\$ 853,236</u>		<u>\$ 853,236</u>			
FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
State Revenue (8600 to 8699)	\$ 1,762,183	-	\$ 1,762,183	\$ 1,419,527	81%	\$ 342,656
Local Revenue (8800 to 8899)	250,717	-	250,717	20,710	8%	230,007
Total Revenue	<u>\$ 2,012,900</u>	<u>\$ -</u>	<u>\$ 2,012,900</u>	<u>\$ 1,440,237</u>	<u>72%</u>	<u>\$ 572,663</u>
Expenditures						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 62,760	92%	\$ 5,209
Classified (2000 to 2999)	711,433	-	711,433	519,900	73%	\$ 191,533
Benefits (3000 to 3999)	433,450	-	433,450	295,002	68%	138,448
Supplies (4000 to 4999)	420,038	(6,176)	413,862	25,743	6%	388,119
Services (5000 to 5999)	46,420	1,862	48,282	5,907	12%	42,375
Capital Outlay (6000 to 6999)	90,300	4,313	94,613	7,255	8%	87,358
Other Outgo (7000 to 7999)	237,817	-	237,817	-	0%	237,817
Total Expenditures	<u>\$ 2,007,427</u>	<u>\$ (1)</u>	<u>\$ 2,007,426</u>	<u>\$ 916,567</u>	<u>46%</u>	<u>\$ 1,090,859</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ 5,473</u>	<u>\$ 1</u>	<u>\$ 5,474</u>			
Fund Balance						
Beginning Balance	\$ 621,327		\$ 800,436	*		
Excess/(Deficiency)	5,473		5,474	**		
Total Fund Balance	<u>\$ 626,800</u>		<u>\$ 805,910</u>			

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2024-2025
Month Ending March 31, 2025

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 41 - CAPITAL PROJECTS						
Revenue						
State Revenue (8600 to 8699)	\$ -	-	\$ -	\$ -	0%	\$ -
Local Revenue (8800 to 8899)	10,000	-	10,000	106,812	1068%	(96,812)
Total Revenue	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 106,812</u>	<u>0%</u>	<u>\$ (96,812)</u>
Expenditures						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>			
Fund Balance						
Beginning Balance	\$ 580,054		\$ 580,054	*		
Excess/(Deficiency)	10,000		10,000	**		
Total Fund Balance	<u>\$ 590,054</u>		<u>\$ 590,054</u>			
FUND 43 - GO BOND - MEASURE B						
Revenue						
Local Revenue (8800 to 8899)	\$ 1,100,000	-	1,100,000	2,084,150	189%	(984,150)
Financing Sources (8900)	-	-	-	-	0%	-
Total Revenue	<u>\$ 1,100,000</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>	<u>\$ 2,084,150</u>	<u>189%</u>	<u>\$ (984,150)</u>
Expenditures						
Services (5000 to 5999)	\$ -	6,326	6,326	6,326	100%	-
Capital Outlay (6000 to 6999)	105,622,332	(6,326)	105,616,006	1,438,404	1%	104,177,602
Total Expenditures	<u>\$ 105,622,332</u>	<u>\$ -</u>	<u>\$ 105,622,332</u>	<u>\$ 1,444,730</u>	<u>1%</u>	<u>\$ 104,177,602</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (104,522,332)</u>	<u>\$ -</u>	<u>\$ (104,522,332)</u>			
Fund Balance						
Beginning Balance	\$ 106,458,123		\$ 106,458,123	*		
Excess/(Deficiency)	(104,522,332)		(104,522,332)	**		
Total Fund Balance	<u>\$ 1,935,791</u>		<u>\$ 1,935,791</u>			

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2024-2025
Month Ending March 31, 2025

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 51 - CERTIFICATE OF PARTICIPATION (COP)						
Revenue						
Local Revenue (8800 to 8899)	\$ -	-	\$ -	\$ 19	0%	\$ (19)
Total Revenue	\$ -	\$ -	\$ -	\$ 19	0%	\$ (19)
Expenditures						
Capital Outlay (6000 to 6999)	\$ -	-	\$ -	\$ -	0%	\$ -
Other Outgo (7000 to 7999)	\$ 964	-	964	964	100%	(1)
Total Expenditures	\$ 964	\$ -	\$ 964	\$ -	0%	\$ 964
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (964)	\$ -	\$ (964)			
Fund Balance						
Beginning Balance	\$ 964		\$ 965	*		
Excess/(Deficiency)	(964)		(964)	**		
Total Fund Balance	\$ -		\$ 1			
FUND 61 - SELF-INSURANCE FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 5,000	-	\$ 5,000	\$ 7,893	158%	\$ (2,893)
Interfund Transfers In (8900)	500,000	-	500,000	500,000	100%	-
Total Revenue	\$ 505,000	-	\$ 505,000	\$ 507,893	101%	\$ (2,893)
Expenditures						
Services (5000 to 5999)	\$ 250,000	-	\$ 250,000	\$ 260,525	104%	\$ (10,525)
Total Expenditures	\$ 250,000	-	\$ 250,000	\$ 260,525	104%	\$ (10,525)
Total Revenue in Excess / (Deficiency) of Expenditures	\$ 255,000	\$ -	\$ 255,000			
Fund Balance						
Beginning Balance	\$ (6,214)		\$ (6,214)	*		
Excess/(Deficiency)	255,000		255,000	**		
Total Fund Balance	\$ 248,786		\$ 248,786			
FUND 69 - OTHER INTERNAL SERVICES FUND						
Revenue						
Interfund Transfers In	\$ -	-	\$ -	\$ -	0%	\$ -
Total Revenue	\$ -	-	\$ -	\$ -	0%	\$ -
Expenditures						
	\$ -	-	\$ -	\$ -	0%	\$ -
Total Expenditures	\$ -	-	\$ -	\$ -	0%	\$ -
Total Revenue in Excess / (Deficiency) of Expenditures	\$ -	\$ -	\$ -			
Fund Balance						
Beginning Balance	\$ 10,000,000		\$ 10,000,000	*		
Excess/(Deficiency)	-		-	**		
Total Fund Balance	\$ 10,000,000		\$ 10,000,000			

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2024-2025
Month Ending March 31, 2025

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS						
Revenue						
Local Revenue (8800 to 8899)	\$ 45,525	14,309	\$ 59,834	\$ 103,406	173%	\$ (43,572)
Total Revenue	<u>\$ 45,525</u>	<u>\$ 14,309</u>	<u>\$ 59,834</u>	<u>\$ 103,406</u>	<u>173%</u>	<u>\$ (43,572)</u>
Expenditures						
Supplies (4000 to 4999)	\$ 69,092	16,566	\$ 85,658	\$ 31,364	37%	\$ 37,228
Services (5000 to 5999)	15,230	7,108	22,338	18,482	83%	3,856
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
Total Expenditures	<u>\$ 84,322</u>	<u>\$ 23,674</u>	<u>\$ 107,996</u>	<u>\$ 49,846</u>	<u>46%</u>	<u>\$ 41,584</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (38,797)</u>	<u>\$ (9,365)</u>	<u>\$ (48,162)</u>			
Fund Balance						
Beginning Balance	\$ 229,919		\$ 229,919	*		
Excess/(Deficiency)	(38,797)		(48,162)	**		
Total Fund Balance	<u>\$ 191,122</u>		<u>\$ 181,757</u>			
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 37,326	89%	\$ 4,674
Total Revenue	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 37,326</u>	<u>89%</u>	<u>\$ 4,674</u>
Expenditures						
Supplies (4000 to 4999)	\$ -	\$ 150	\$ 150	\$ 138	92%	\$ (138)
Services (5000 to 5999)	42,000	(150)	41,850	23,276	56%	18,574
Total Expenditures	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 23,414</u>	<u>56%</u>	<u>\$ 18,585</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
Fund Balance						
Beginning Balance	\$ 55,244		\$ 55,244	*		
Excess/(Deficiency)	-		-	**		
Total Fund Balance	<u>\$ 55,244</u>		<u>\$ 55,244</u>			
FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 25,356,150	38,213	\$ 25,394,363	\$ 17,892,724	70%	\$ 7,501,639
State Revenue (8600 to 8699)	15,268,138	167,500	15,435,638	14,662,673	95%	772,965
Total Revenue	<u>\$ 40,624,288</u>	<u>\$ 205,713</u>	<u>\$ 40,830,001</u>	<u>\$ 32,555,397</u>	<u>80%</u>	<u>\$ 8,274,604</u>
Expenditures						
Other Outgo (7000 to 7999)	\$ 40,624,288	173,213	\$ 40,797,501	\$ 32,985,004	81%	\$ 7,812,497
Total Expenditures	<u>\$ 40,624,288</u>	<u>\$ 173,213</u>	<u>\$ 40,797,501</u>	<u>\$ 32,985,004</u>	<u>81%</u>	<u>\$ 7,812,497</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ -</u>	<u>\$ 32,500</u>	<u>\$ 32,500</u>			
Fund Balance						
Beginning Balance	\$ (10,257)		\$ (10,257)	*		
Excess/(Deficiency)	-		32,500	**		
Total Fund Balance	<u>\$ (10,257)</u>		<u>\$ 22,243</u>			

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2024-2025
Month Ending March 31, 2025

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	\$ 980,000	-	\$ 980,000	\$ 674,220	69%	\$ 305,780
Total Revenue	<u>\$ 980,000</u>	<u>\$ -</u>	<u>\$ 980,000</u>	<u>\$ 674,220</u>	<u>69%</u>	<u>\$ 305,780</u>
Expenditures						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ -	0%	\$ -
Services (5000 to 5999)	-	3,413	3,413	4,140	121%	(727)
Capital Outlay (6000 to 6999)	34,484,498	(3,413)	34,481,085	5,596,367	16%	28,884,718
Total Expenditures	<u>\$ 34,484,498</u>	<u>\$ -</u>	<u>\$ 34,484,498</u>	<u>\$ 5,600,507</u>	<u>16%</u>	<u>\$ 28,883,991</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (33,504,498)</u>	<u>\$ -</u>	<u>\$ (33,504,498)</u>			
Fund Balance						
Beginning Balance	\$ 34,703,710		\$ 36,059,734	*		
Excess/(Deficiency)	<u>(33,504,498)</u>		<u>(33,504,498)</u>	**		
Total Fund Balance	<u>\$ 1,199,212</u>		<u>\$ 2,555,236</u>			

* 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.