

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2024-2025
Month Ending June 30, 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 | \$ 60,745,797 | 101% | \$ (837,150) |
| 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 | 8,681,551 | 66% | 4,559,077 |
| Interfund Transfers In (8900) | 964 | - | 964 | 964 | 100% | - |
| Total Revenue | \$ 75,047,269 | \$ - | \$ 75,047,269 | \$ 69,428,312 | 93% | \$ 5,618,957 |
| Expenditures | | | | | | |
| Certificated (1000 to 1999) | \$ 29,829,395 | (143,016) | \$ 29,686,379 | \$ 29,017,811 | 98% | \$ 668,568 |
| Classified (2000 to 2999) | 14,795,308 | 362,038 | 15,157,346 | 13,924,813 | 92% | 1,232,533 |
| Benefits (3000 to 3999) | 20,623,102 | 213,969 | 20,837,071 | 18,594,803 | 89% | 2,242,268 |
| Benefits (STRS On-Behalf Payments) | 1,897,030 | - | 1,897,030 | - | 0% | 1,897,030 |
| Supplies (4000 to 4999) | 1,399,529 | 185,460 | 1,584,989 | 1,240,309 | 78% | 344,680 |
| Services (5000 to 5999) | 6,678,030 | 33,935 | 6,711,965 | 6,426,746 | 96% | 285,219 |
| Capital Outlay (6000 to 6999) | 772,632 | 50,801 | 823,433 | 765,161 | 93% | 58,272 |
| Other Outgo (7000 to 7999) | 1,448,500 | (703,188) | 745,312 | 529,120 | 71% | 216,192 |
| Total Expenditures | \$ 77,443,526 | \$ (1) | \$ 77,443,525 | \$ 70,498,763 | 91% | \$ 6,944,762 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (2,396,257) | \$ 1 | \$ (2,396,256) | \$ (1,070,451) | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 21,408,773 | | \$ 21,405,458 | * | | |
| Excess/(Deficiency) | (2,396,257) | | (2,396,256) | ** | | |
| Total Fund Balance | \$ 19,012,516 | | \$ 19,009,202 | | | |
| FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS | | | | | | |
| Revenue | | | | | | |
| Federal Revenue (8100 to 8199) | \$ 4,776,695 | 1,135,866 | \$ 5,912,561 | \$ 3,062,484 | 52% | \$ 2,850,077 |
| State Revenue (8600 to 8699) | 31,503,142 | 1,940,463 | 33,443,605 | 29,233,019 | 87% | 4,210,586 |
| State STRS On-Behalf Payments | 497,060 | (45,163) | 451,897 | - | 0% | 451,897 |
| Local Revenue (8800 to 8899) | 2,799,384 | 919,265 | 3,718,649 | 1,807,291 | 49% | 1,911,358 |
| Total Revenue | \$ 39,576,281 | \$ 3,950,431 | \$ 43,526,712 | \$ 34,102,794 | 78% | \$ 9,423,918 |
| Expenditures | | | | | | |
| Certificated (1000 to 1999) | \$ 9,468,061 | (1,167,738) | \$ 8,300,323 | \$ 6,406,572 | 77% | \$ 1,893,751 |
| Classified (2000 to 2999) | 9,876,054 | 1,025,660 | 10,901,714 | 5,535,789 | 51% | 5,365,925 |
| Benefits (3000 to 3999) | 4,582,257 | 696,671 | 5,278,928 | 3,747,193 | 71% | 1,531,735 |
| Benefits (STRS On-Behalf Payments) | 497,060 | - | 497,060 | - | 0% | 497,060 |
| Supplies (4000 to 4999) | 3,046,512 | 280,977 | 3,327,489 | 1,810,819 | 54% | 1,516,670 |
| Services (5000 to 5999) | 4,992,932 | 1,048,479 | 6,041,411 | 2,448,224 | 41% | 3,593,187 |
| Capital Outlay (6000 to 6999) | 5,272,540 | 1,232,700 | 6,505,240 | 3,764,098 | 58% | 2,741,142 |
| Other Outgo (7000 to 7999) | 2,785,684 | 828,559 | 3,614,243 | 2,966,367 | 82% | 647,876 |
| Total Expenditures | \$ 40,521,100 | \$ 3,945,308 | \$ 44,466,408 | \$ 26,679,062 | 60% | \$ 17,787,346 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (944,819) | \$ 5,123 | \$ (939,696) | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 1,513,738 | | \$ 452,850 | * | | |
| Excess/(Deficiency) | (944,819) | | (939,696) | ** | | |
| Total Fund Balance | \$ 568,919 | | \$ (486,846) | | | |

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| | Adopted Budget | Adjustments | Revised Budget | YTD Activity | YTD % | Remaining Balance |
|---|------------------------|---------------|------------------------|---------------------|-------------|----------------------|
| FUND 22 - BUILDING FUND | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 850,000 | - | \$ 850,000 | \$ 1,283,470 | 151% | \$ (433,470) |
| Interfund Transfers In (8900) | - | - | - | - | 0% | - |
| Total Revenue | \$ 850,000 | \$ - | \$ 850,000 | \$ 1,283,470 | 151% | \$ (433,470) |
| Expenditures | | | | | | |
| Supplies (4000 to 4999) | \$ - | 2,955 | \$ 2,955 | \$ 6,749 | 228% | \$ (3,794) |
| Services (5000 to 5999) | 32,000 | 250,054 | 282,054 | 330,062 | 117% | (48,008) |
| Capital Outlay (6000 to 6999) | 18,382,461 | (253,009) | 18,129,452 | 466,416 | 3% | 17,663,036 |
| Total Expenditures | \$ 18,414,461 | \$ - | \$ 18,414,461 | \$ 803,227 | 4% | \$ 17,611,234 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (17,564,461) | \$ - | \$ (17,564,461) | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 18,417,697 | | \$ 18,417,697 | * | | |
| Excess/(Deficiency) | (17,564,461) | | (17,564,461) | ** | | |
| Total Fund Balance | \$ 853,236 | | \$ 853,236 | | | |
| FUND 33 - CHILD DEVELOPMENT FUND | | | | | | |
| Revenue | | | | | | |
| State Revenue (8600 to 8699) | \$ 1,762,183 | - | \$ 1,762,183 | \$ 1,662,147 | 94% | \$ 100,036 |
| Local Revenue (8800 to 8899) | 250,717 | - | 250,717 | 30,471 | 12% | 220,246 |
| Total Revenue | \$ 2,012,900 | \$ - | \$ 2,012,900 | \$ 1,692,618 | 84% | \$ 320,282 |
| Expenditures | | | | | | |
| Certificated (1000 to 1999) | \$ 67,969 | - | \$ 67,969 | \$ 86,191 | 127% | \$ (18,222) |
| Classified (2000 to 2999) | 711,433 | - | 711,433 | 735,475 | 103% | \$ (24,042) |
| Benefits (3000 to 3999) | 433,450 | - | 433,450 | 390,275 | 90% | 43,175 |
| Supplies (4000 to 4999) | 420,038 | (6,676) | 413,362 | 48,498 | 12% | 364,864 |
| Services (5000 to 5999) | 46,420 | 2,362 | 48,782 | 16,926 | 35% | 31,856 |
| Capital Outlay (6000 to 6999) | 90,300 | 4,313 | 94,613 | 16,045 | 17% | 78,568 |
| Other Outgo (7000 to 7999) | 237,817 | - | 237,817 | - | 0% | 237,817 |
| Total Expenditures | \$ 2,007,427 | \$ (1) | \$ 2,007,426 | \$ 1,293,410 | 64% | \$ 714,016 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ 5,473 | \$ 1 | \$ 5,474 | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 621,327 | | \$ 800,436 | * | | |
| Excess/(Deficiency) | 5,473 | | 5,474 | ** | | |
| Total Fund Balance | \$ 626,800 | | \$ 805,910 | | | |

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| | 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 | \$ 151,190 | 1512% | \$ (141,190) |
| Total Revenue | \$ 10,000 | \$ - | \$ 10,000 | \$ 151,190 | 0% | \$ (141,190) |
| Expenditures | | | | | | |
| Services (5000 to 5999) | \$ - | - | \$ - | \$ - | 0% | \$ - |
| Capital Outlay (6000 to 6999) | \$ - | - | \$ - | \$ - | 0% | \$ - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | 0% | \$ - |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ 10,000 | \$ - | \$ 10,000 | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 580,054 | | \$ 580,054 | * | | |
| Excess/(Deficiency) | \$ 10,000 | | \$ 10,000 | ** | | |
| Total Fund Balance | \$ 590,054 | | \$ 590,054 | | | |
| FUND 43 - GO BOND - MEASURE B | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 1,100,000 | - | \$ 1,100,000 | \$ 3,024,579 | 275% | \$ (1,924,579) |
| Financing Sources (8900) | \$ - | - | \$ - | \$ - | 0% | \$ - |
| Total Revenue | \$ 1,100,000 | \$ - | \$ 1,100,000 | \$ 3,024,579 | 275% | \$ (1,924,579) |
| 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 | \$ 2,345,186 | 2% | \$ 103,270,820 |
| Total Expenditures | \$ 105,622,332 | \$ - | \$ 105,622,332 | \$ 2,351,512 | 2% | \$ 103,270,820 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (104,522,332) | \$ - | \$ (104,522,332) | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 106,458,123 | | \$ 106,458,123 | * | | |
| Excess/(Deficiency) | \$ (104,522,332) | | \$ (104,522,332) | ** | | |
| Total Fund Balance | \$ 1,935,791 | | \$ 1,935,791 | | | |

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| | Adopted Budget | Adjustments | Revised Budget | YTD Activity | YTD % | Remaining Balance |
|---|----------------------|-------------|----------------------|-------------------|-------------|--------------------|
| FUND 51 - CERTIFICATE OF PARTICIPATION (COP) | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ - | - | \$ - | \$ 28 | 0% | \$ (28) |
| Total Revenue | \$ - | \$ - | \$ - | \$ 28 | 0% | \$ (28) |
| 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) | <u>\$ (964)</u> | | <u>\$ (964)</u> | ** | | |
| Total Fund Balance | \$ - | | \$ 1 | | | |
| FUND 61 - SELF-INSURANCE FUND | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 5,000 | - | \$ 5,000 | \$ 10,329 | 207% | \$ (5,329) |
| Interfund Transfers In (8900) | 500,000 | - | 500,000 | 500,000 | 100% | - |
| Total Revenue | \$ 505,000 | - | \$ 505,000 | \$ 510,329 | 101% | \$ (5,329) |
| Expenditures | | | | | | |
| Services (5000 to 5999) | \$ 250,000 | - | \$ 250,000 | \$ 261,087 | 104% | \$ (11,087) |
| Total Expenditures | \$ 250,000 | - | \$ 250,000 | \$ 261,087 | 104% | \$ (11,087) |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ 255,000 | \$ - | \$ 255,000 | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ (6,214) | | \$ (6,214) | * | | |
| Excess/(Deficiency) | <u>\$ 255,000</u> | | <u>\$ 255,000</u> | ** | | |
| 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) | <u>\$ -</u> | | <u>\$ -</u> | ** | | |
| Total Fund Balance | \$ 10,000,000 | | \$ 10,000,000 | | | |

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| | 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 | 26,133 | \$ 71,658 | \$ 120,048 | 168% | \$ (48,390) |
| Total Revenue | \$ 45,525 | \$ 26,133 | \$ 71,658 | \$ 120,048 | 168% | \$ (48,390) |
| Expenditures | | | | | | |
| Supplies (4000 to 4999) | \$ 69,092 | 18,852 | \$ 87,944 | \$ 43,648 | 50% | \$ 25,444 |
| Services (5000 to 5999) | 15,230 | 8,009 | 23,239 | 35,254 | 152% | (12,015) |
| Capital Outlay (6000 to 6999) | - | - | - | - | 0% | - |
| Other Outgo (7000 to 7999) | - | - | - | - | 0% | - |
| Total Expenditures | \$ 84,322 | \$ 26,861 | \$ 111,183 | \$ 78,902 | 71% | \$ 13,429 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (38,797) | \$ (728) | \$ (39,525) | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 229,919 | | \$ 229,919 | * | | |
| Excess/(Deficiency) | (38,797) | | (39,525) | ** | | |
| Total Fund Balance | \$ 191,122 | | \$ 190,394 | | | |
| FUND 72 - STUDENT REPRESENTATIVE FEES | | | | | | |
| Revenue | | | | | | |
| Local Revenue (8800 to 8899) | \$ 42,000 | - | \$ 42,000 | \$ 47,606 | 113% | \$ (5,606) |
| Total Revenue | \$ 42,000 | \$ - | \$ 42,000 | \$ 47,606 | 113% | \$ (5,606) |
| Expenditures | | | | | | |
| Supplies (4000 to 4999) | \$ - | \$ 150 | \$ 150 | \$ 138 | 92% | \$ (138) |
| Services (5000 to 5999) | 42,000 | (150) | 41,850 | 25,071 | 60% | 16,779 |
| Total Expenditures | \$ 42,000 | \$ - | \$ 42,000 | \$ 25,209 | 60% | \$ 16,790 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ - | \$ - | \$ - | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 55,244 | | \$ 55,244 | * | | |
| Excess/(Deficiency) | - | | - | ** | | |
| Total Fund Balance | \$ 55,244 | | \$ 55,244 | | | |
| FUND 74 - STUDENT FINANCIAL AID FUNDS | | | | | | |
| Revenue | | | | | | |
| Federal Revenue (8100 to 8199) | \$ 25,356,150 | 38,213 | \$ 25,394,363 | \$ 25,844,611 | 102% | \$ (450,248) |
| State Revenue (8600 to 8699) | 15,268,138 | 175,000 | 15,443,138 | 15,492,142 | 100% | (49,004) |
| Total Revenue | \$ 40,624,288 | \$ 213,213 | \$ 40,837,501 | \$ 41,336,753 | 101% | \$ (499,252) |
| Expenditures | | | | | | |
| Other Outgo (7000 to 7999) | \$ 40,624,288 | 213,213 | \$ 40,837,501 | \$ 42,834,692 | 105% | \$ (1,997,191) |
| Total Expenditures | \$ 40,624,288 | \$ 213,213 | \$ 40,837,501 | \$ 42,834,692 | 105% | \$ (1,997,191) |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ - | \$ - | \$ - | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ (10,257) | | \$ (10,257) | * | | |
| Excess/(Deficiency) | - | | - | ** | | |
| Total Fund Balance | \$ (10,257) | | \$ (10,257) | | | |

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| | 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 | \$ 954,330 | 97% | \$ 25,670 |
| Total Revenue | \$ 980,000 | \$ - | \$ 980,000 | \$ 954,330 | 97% | \$ 25,670 |
| 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 | 13,347,283 | 39% | 21,133,802 |
| Total Expenditures | \$ 34,484,498 | \$ - | \$ 34,484,498 | \$ 13,351,423 | 39% | \$ 21,133,075 |
| Total Revenue in Excess / (Deficiency) of Expenditures | \$ (33,504,498) | \$ - | \$ (33,504,498) | | | |
| Fund Balance | | | | | | |
| Beginning Balance | \$ 34,703,710 | | \$ 36,059,734 | * | | |
| Excess/(Deficiency) | (33,504,498) | | (33,504,498) | ** | | |
| Total Fund Balance | \$ 1,199,212 | | \$ 2,555,236 | | | |

* 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.