

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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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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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	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 151,190</u>	<u>0%</u>	<u>\$ (141,190)</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	3,024,579	275%	(1,924,579)
Financing Sources (8900)	-	-	-	-	0%	-
Total Revenue	<u>\$ 1,100,000</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>	<u>\$ 3,024,579</u>	<u>275%</u>	<u>\$ (1,924,579)</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	2,345,186	2%	103,270,820
Total Expenditures	<u>\$ 105,622,332</u>	<u>\$ -</u>	<u>\$ 105,622,332</u>	<u>\$ 2,351,512</u>	<u>2%</u>	<u>\$ 103,270,820</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>			

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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)	(964)		(964)	**		
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)	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			

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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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FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	\$ 980,000	-	\$ 980,000	\$ 954,330	97%	\$ 25,670
Total Revenue	<u>\$ 980,000</u>	<u>\$ -</u>	<u>\$ 980,000</u>	<u>\$ 954,330</u>	<u>97%</u>	<u>\$ 25,670</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	13,347,283	39%	21,133,802
Total Expenditures	<u>\$ 34,484,498</u>	<u>\$ -</u>	<u>\$ 34,484,498</u>	<u>\$ 13,351,423</u>	<u>39%</u>	<u>\$ 21,133,075</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.