

IMPERIAL COMMUNITY COLLEGE
Monthly Budget Report
Fiscal Year 2024-2025
Month Ending April 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	\$ 48,412,242	81%	\$ 11,496,405
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	9,174,202	69%	4,066,426
Interfund Transfers In (8900)	964	-	964	964	100%	-
Total Revenue	\$ 75,047,269	\$ -	\$ 75,047,269	\$ 57,587,408	77%	\$ 17,459,861
Expenditures						
Certificated (1000 to 1999)	\$ 29,829,395	(143,016)	\$ 29,686,379	\$ 23,715,100	80%	\$ 5,971,279
Classified (2000 to 2999)	14,795,308	361,338	15,156,646	11,446,445	76%	3,710,201
Benefits (3000 to 3999)	20,623,102	213,969	20,837,071	15,407,116	74%	5,429,955
Benefits (STRS On-Behalf Payments)	1,897,030	-	1,897,030	-	0%	1,897,030
Supplies (4000 to 4999)	1,399,529	102,598	1,502,127	905,020	60%	597,107
Services (5000 to 5999)	6,678,030	(6,975)	6,671,055	5,062,009	76%	1,609,046
Capital Outlay (6000 to 6999)	772,632	175,273	947,905	557,080	59%	390,825
Other Outgo (7000 to 7999)	1,448,500	(703,188)	745,312	500,000	67%	245,312
Total Expenditures	\$ 77,443,526	\$ (1)	\$ 77,443,525	\$ 57,592,770	74%	\$ 19,850,755
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (2,396,257)	\$ 1	\$ (2,396,256)			
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	628,406	\$ 5,405,101	\$ 2,636,205	49%	\$ 2,768,896
State Revenue (8600 to 8699)	31,503,142	1,803,477	33,306,619	26,551,967	80%	6,754,652
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	2,153,271	60%	1,428,215
Total Revenue	\$ 39,576,281	\$ 3,168,822	\$ 42,745,103	\$ 31,341,443	73%	\$ 11,403,660
Expenditures						
Certificated (1000 to 1999)	\$ 9,468,061	(1,224,936)	\$ 8,243,125	\$ 5,307,809	64%	\$ 2,935,316
Classified (2000 to 2999)	9,876,054	889,041	10,765,095	4,529,031	42%	6,236,064
Benefits (3000 to 3999)	4,582,257	576,080	5,158,337	3,169,634	61%	1,988,703
Benefits (STRS On-Behalf Payments)	497,060	-	497,060	-	0%	497,060
Supplies (4000 to 4999)	3,046,512	156,021	3,202,533	1,305,859	41%	1,896,674
Services (5000 to 5999)	4,992,932	780,143	5,773,075	1,957,636	34%	3,815,439
Capital Outlay (6000 to 6999)	5,272,540	1,143,139	6,415,679	2,089,639	33%	4,326,040
Other Outgo (7000 to 7999)	2,785,684	844,211	3,629,895	1,778,867	49%	1,851,028
Total Expenditures	\$ 40,521,100	\$ 3,163,699	\$ 43,684,799	\$ 20,138,475	46%	\$ 23,546,324
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	\$ 859,372	101%	\$ (9,372)
Interfund Transfers In (8900)	-	-	-	-	0%	-
Total Revenue	\$ 850,000	\$ -	\$ 850,000	\$ 859,372	101%	\$ (9,372)
Expenditures						
Supplies (4000 to 4999)	\$ -	2,955	\$ 2,955	\$ 6,749	228%	\$ (3,794)
Services (5000 to 5999)	32,000	250,054	282,054	298,698	106%	(16,644)
Capital Outlay (6000 to 6999)	18,382,461	(253,009)	18,129,452	245,207	1%	17,884,245
Total Expenditures	\$ 18,414,461	\$ -	\$ 18,414,461	\$ 550,654	3%	\$ 17,863,807
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	\$ 1,589,384	90%	\$ 172,799
Local Revenue (8800 to 8899)	250,717	-	250,717	20,710	8%	230,007
Total Revenue	\$ 2,012,900	\$ -	\$ 2,012,900	\$ 1,610,094	80%	\$ 402,806
Expenditures						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 71,825	106%	\$ (3,856)
Classified (2000 to 2999)	711,433	-	711,433	579,798	81%	\$ 131,635
Benefits (3000 to 3999)	433,450	-	433,450	331,401	76%	102,049
Supplies (4000 to 4999)	420,038	(6,176)	413,862	28,394	7%	385,468
Services (5000 to 5999)	46,420	1,862	48,282	6,532	14%	41,750
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	\$ 2,007,427	\$ (1)	\$ 2,007,426	\$ 1,025,205	51%	\$ 982,221
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	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	1,442,904	1%	104,173,102
Total Expenditures	<u>\$ 105,622,332</u>	<u>\$ -</u>	<u>\$ 105,622,332</u>	<u>\$ 1,449,230</u>	<u>1%</u>	<u>\$ 104,173,102</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)	\$ -	-	\$ -	\$ 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	\$ 260,806	104%	\$ (10,806)
Total Expenditures	\$ 250,000	-	\$ 250,000	\$ 260,806	104%	\$ (10,806)
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	15,868	\$ 61,393	\$ 107,710	175%	\$ (46,317)
Total Revenue	\$ 45,525	\$ 15,868	\$ 61,393	\$ 107,710	175%	\$ (46,317)
Expenditures						
Supplies (4000 to 4999)	\$ 69,092	18,452	\$ 87,544	\$ 34,032	39%	\$ 35,060
Services (5000 to 5999)	15,230	8,409	23,639	19,058	81%	4,581
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
Total Expenditures	\$ 84,322	\$ 26,861	\$ 111,183	\$ 53,090	48%	\$ 39,641
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (38,797)	\$ (10,993)	\$ (49,790)			
Fund Balance						
Beginning Balance	\$ 229,919		\$ 229,919	*		
Excess/(Deficiency)	(38,797)		(49,790)	**		
Total Fund Balance	\$ 191,122		\$ 180,129			
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 37,230	89%	\$ 4,770
Total Revenue	\$ 42,000	\$ -	\$ 42,000	\$ 37,230	89%	\$ 4,770
Expenditures						
Supplies (4000 to 4999)	\$ -	\$ 150	\$ 150	\$ 138	92%	\$ (138)
Services (5000 to 5999)	42,000	(150)	41,850	23,724	57%	18,126
Total Expenditures	\$ 42,000	\$ -	\$ 42,000	\$ 23,862	57%	\$ 18,137
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	\$ 24,272,435	96%	\$ 1,121,928
State Revenue (8600 to 8699)	15,268,138	175,000	15,443,138	15,225,425	99%	217,713
Total Revenue	\$ 40,624,288	\$ 213,213	\$ 40,837,501	\$ 39,497,860	97%	\$ 1,339,641
Expenditures						
Other Outgo (7000 to 7999)	\$ 40,624,288	213,213	\$ 40,837,501	\$ 39,658,398	97%	\$ 1,179,103
Total Expenditures	\$ 40,624,288	\$ 213,213	\$ 40,837,501	\$ 39,658,398	97%	\$ 1,179,103
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	\$ 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	7,932,432	23%	26,548,653
Total Expenditures	<u>\$ 34,484,498</u>	<u>\$ -</u>	<u>\$ 34,484,498</u>	<u>\$ 7,936,572</u>	<u>23%</u>	<u>\$ 26,547,926</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.