

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

	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	\$ 34,672,439	58%	\$ 25,236,208
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	8,069,337	61%	5,171,291
Interfund Transfers In (8900)	964	-	964	964	100%	-
<b>Total Revenue</b>	<b>\$ 75,047,269</b>	<b>\$ -</b>	<b>\$ 75,047,269</b>	<b>\$ 42,742,740</b>	<b>57%</b>	<b>\$ 32,304,529</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 29,829,395	(127,516)	\$ 29,701,879	\$ 16,156,758	54%	\$ 13,545,121
Classified (2000 to 2999)	14,795,308	361,338	15,156,646	8,034,494	53%	7,122,152
Benefits (3000 to 3999)	20,623,102	213,969	20,837,071	10,570,471	51%	10,266,600
Benefits (STRS On-Behalf Payments)	1,897,030	-	1,897,030	-	0%	1,897,030
Supplies (4000 to 4999)	1,399,529	85,037	1,484,566	597,387	40%	887,179
Services (5000 to 5999)	6,678,030	(5,041)	6,672,989	4,071,800	61%	2,601,189
Capital Outlay (6000 to 6999)	772,632	132,769	905,401	319,395	35%	586,006
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>\$ (1)</b>	<b>\$ 77,443,525</b>	<b>\$ 40,250,305</b>	<b>52%</b>	<b>\$ 37,193,220</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (2,396,257)</b>	<b>\$ 1</b>	<b>\$ (2,396,256)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 21,408,773		\$ 21,405,458	*		
Excess/(Deficiency)	(2,396,257)		(2,396,256)	**		
<b>Total Fund Balance</b>	<b>\$ 19,012,516</b>		<b>\$ 19,009,202</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	\$ 1,653,110	31%	\$ 3,731,991
State Revenue (8600 to 8699)	31,503,142	689,781	32,192,923	22,270,312	69%	9,922,611
State STRS On-Behalf Payments	497,060	(45,163)	451,897	-	0%	451,897
Local Revenue (8800 to 8899)	2,799,384	236,861	3,036,245	1,661,120	55%	1,375,125
<b>Total Revenue</b>	<b>\$ 39,576,281</b>	<b>\$ 1,489,885</b>	<b>\$ 41,066,166</b>	<b>\$ 25,584,542</b>	<b>62%</b>	<b>\$ 15,481,624</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 9,468,061	(834,973)	\$ 8,633,088	\$ 3,548,007	41%	\$ 5,085,081
Classified (2000 to 2999)	9,876,054	515,241	10,391,295	3,091,427	30%	7,299,868
Benefits (3000 to 3999)	4,582,257	358,178	4,940,435	2,096,357	42%	2,844,078
Benefits (STRS On-Behalf Payments)	497,060	-	497,060	-	0%	497,060
Supplies (4000 to 4999)	3,046,512	93,665	3,140,177	746,989	24%	2,393,188
Services (5000 to 5999)	4,992,932	675,814	5,668,746	1,171,754	21%	4,496,992
Capital Outlay (6000 to 6999)	5,272,540	292,628	5,565,168	1,191,996	21%	4,373,172
Other Outgo (7000 to 7999)	2,785,684	389,334	3,175,018	993,457	31%	2,181,561
<b>Total Expenditures</b>	<b>\$ 40,521,100</b>	<b>\$ 1,489,887</b>	<b>\$ 42,010,987</b>	<b>\$ 12,839,987</b>	<b>31%</b>	<b>\$ 29,171,000</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (944,819)</b>	<b>\$ (2)</b>	<b>\$ (944,821)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 1,513,738		\$ 452,850	*		
Excess/(Deficiency)	(944,819)		(944,821)	**		
<b>Total Fund Balance</b>	<b>\$ 568,919</b>		<b>\$ (491,971)</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)	\$ -	2,955	\$ 2,955	\$ 3,021	102%	\$ (66)
Services (5000 to 5999)	32,000	250,054	282,054	235,160	83%	46,894
Capital Outlay (6000 to 6999)	18,382,461	(253,009)	18,129,452	119,936	0.7%	18,009,516
<b>Total Expenditures</b>	<b>\$ 18,414,461</b>	<b>\$ -</b>	<b>\$ 18,414,461</b>	<b>\$ 358,117</b>	<b>2%</b>	<b>\$ 18,056,344</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	\$ 1,055,876	60%	\$ 706,307
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>\$ 1,065,584</b>	<b>53%</b>	<b>\$ 947,316</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 48,813	72%	\$ 19,156
Classified (2000 to 2999)	711,433	-	711,433	400,385	56%	\$ 311,048
Benefits (3000 to 3999)	433,450	-	433,450	223,888	52%	209,562
Supplies (4000 to 4999)	420,038	(1,862)	418,176	8,656	2%	409,520
Services (5000 to 5999)	46,420	1,862	48,282	5,710	12%	42,572
Capital Outlay (6000 to 6999)	90,300	-	90,300	4,389	5%	85,911
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>\$ 691,841</b>	<b>34%</b>	<b>\$ 1,315,586</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)	\$ -	6,326	6,326	6,326	100%	-
Capital Outlay (6000 to 6999)	105,622,332	(6,326)	105,616,006	737,454	1%	104,878,552
<b>Total Expenditures</b>	<b>\$ 105,622,332</b>	<b>\$ -</b>	<b>\$ 105,622,332</b>	<b>\$ 743,780</b>	<b>1%</b>	<b>\$ 104,878,552</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>0%</u>	<u>\$ (10)</u>
<b>Expenditures</b>						
Capital Outlay (6000 to 6999)	\$ -	-	\$ -	\$ -	0%	\$ -
Other Outgo (7000 to 7999)	\$ 964	-	\$ 964	964	100%	(1)
<b>Total Expenditures</b>	<u>\$ 964</u>	<u>\$ -</u>	<u>\$ 964</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 964</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ (964)</u>	<u>\$ -</u>	<u>\$ (964)</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 964		\$ 965	*		
Excess/(Deficiency)	(964)		(964)	**		
<b>Total Fund Balance</b>	<u>\$ -</u>		<u>\$ 1</u>			
<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>	<u>\$ 505,000</u>	<u>-</u>	<u>\$ 505,000</u>	<u>\$ 504,142</u>	<u>100%</u>	<u>\$ 858</u>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 250,000	-	\$ 250,000	\$ 193,314	77%	\$ 56,686
<b>Total Expenditures</b>	<u>\$ 250,000</u>	<u>-</u>	<u>\$ 250,000</u>	<u>\$ 193,314</u>	<u>77%</u>	<u>\$ 56,686</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ 255,000</u>	<u>\$ -</u>	<u>\$ 255,000</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ (6,214)		\$ (6,214)	*		
Excess/(Deficiency)	255,000		255,000	**		
<b>Total Fund Balance</b>	<u>\$ 248,786</u>		<u>\$ 248,786</u>			
<b>FUND 69 - OTHER INTERNAL SERVICES FUND</b>						
<b>Revenue</b>						
Interfund Transfers In	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Revenue</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>
<b>Expenditures</b>						
	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 10,000,000		\$ 10,000,000	*		
Excess/(Deficiency)	-		-	**		
<b>Total Fund Balance</b>	<u>\$ 10,000,000</u>		<u>\$ 10,000,000</u>			

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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	\$ 84,209	144%	\$ (25,806)
<b>Total Revenue</b>	<b>\$ 45,525</b>	<b>\$ 12,878</b>	<b>\$ 58,403</b>	<b>\$ 84,209</b>	<b>144%</b>	<b>\$ (25,806)</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ 69,092	16,566	\$ 85,658	\$ 27,439	32%	\$ 41,653
Services (5000 to 5999)	15,230	6,927	22,157	11,993	54%	10,164
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>\$ 39,432</b>	<b>37%</b>	<b>\$ 51,817</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	\$ 39,459	94%	\$ 2,541
<b>Total Revenue</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 39,459</b>	<b>94%</b>	<b>\$ 2,541</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	\$ 150	\$ 150	\$ 138	92%	\$ (138)
Services (5000 to 5999)	42,000	(150)	41,850	17,938	43%	23,912
<b>Total Expenditures</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 18,076</b>	<b>43%</b>	<b>\$ 23,924</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	\$ 12,656,486	50%	\$ 12,737,877
State Revenue (8600 to 8699)	15,268,138	135,000	15,403,138	14,149,404	92%	1,253,734
<b>Total Revenue</b>	<b>\$ 40,624,288</b>	<b>\$ 173,213</b>	<b>\$ 40,797,501</b>	<b>\$ 26,805,890</b>	<b>66%</b>	<b>\$ 13,991,611</b>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 40,624,288	173,213	\$ 40,797,501	\$ 22,040,908	54%	\$ 18,756,593
<b>Total Expenditures</b>	<b>\$ 40,624,288</b>	<b>\$ 173,213</b>	<b>\$ 40,797,501</b>	<b>\$ 22,040,908</b>	<b>54%</b>	<b>\$ 18,756,593</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>	<u>\$ 980,000</u>	<u>\$ -</u>	<u>\$ 980,000</u>	<u>\$ 354,779</u>	<u>36%</u>	<u>\$ 625,221</u>
<b>Expenditures</b>						
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	4,200,497	12%	30,280,588
<b>Total Expenditures</b>	<u>\$ 34,484,498</u>	<u>\$ -</u>	<u>\$ 34,484,498</u>	<u>\$ 4,204,637</u>	<u>12%</u>	<u>\$ 30,279,861</u>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<u>\$ (33,504,498)</u>	<u>\$ -</u>	<u>\$ (33,504,498)</u>			
<b>Fund Balance</b>						
Beginning Balance	\$ 34,703,710		\$ 36,059,734	*		
Excess/(Deficiency)	<u>(33,504,498)</u>		<u>(33,504,498)</u>	**		
<b>Total Fund Balance</b>	<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.