

**IMPERIAL COMMUNITY COLLEGE**  
**Monthly Budget Report**  
**Fiscal Year 2023-2024**  
**Month Ending November 30, 2023**

	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)	\$ 60,382,571	400	\$ 60,382,971	\$ 27,008,129	45%	\$ 33,374,842
State STRS On-Behalf Payments	1,724,663	-	1,724,663	-	0%	1,724,663
Local Revenue (8800 to 8899)	10,512,378	-	10,512,378	2,080,182	20%	8,432,196
<b>Total Revenue</b>	<b>\$ 72,619,612</b>	<b>400</b>	<b>\$ 72,620,012</b>	<b>\$ 29,088,311</b>	<b>40%</b>	<b>\$ 43,531,701</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 26,600,975	79,117	\$ 26,680,092	\$ 11,076,762	42%	\$ 15,603,330
Classified (2000 to 2999)	13,275,510	250,037	13,525,547	5,113,427	38%	8,412,120
Benefits (3000 to 3999)	16,020,500	(1,703,762)	14,316,738	7,770,485	54%	6,546,252
Benefits (STRS On-Behalf Payments)	1,724,663	-	1,724,663	-	0%	1,724,663
Supplies (4000 to 4999)	1,119,375	116,726	1,236,101	370,665	30%	865,436
Services (5000 to 5999)	6,123,340	267,359	6,390,699	2,645,737	41%	3,744,962
Capital Outlay (6000 to 6999)	570,821	98,614	669,435	206,482	31%	462,953
Other Outgo (7000 to 7999)	13,267,000	(525,241)	12,741,759	12,546,592	98%	195,167
<b>Total Expenditures</b>	<b>\$ 78,702,184</b>	<b>\$ (1,417,151)</b>	<b>\$ 77,285,033</b>	<b>\$ 39,730,150</b>	<b>51%</b>	<b>\$ 37,554,883</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (6,082,572)</b>	<b>\$ 1,417,551</b>	<b>\$ (4,665,021)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 26,177,125		\$ 26,176,362	*		
Excess/(Deficiency)	(6,082,572)		(4,665,021)	**		
<b>Total Fund Balance</b>	<b>\$ 20,094,553</b>		<b>\$ 21,511,341</b>			

<b>FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 5,694,616	(207,128)	\$ 5,487,488	\$ 1,410,716	26%	\$ 4,076,772
State Revenue (8600 to 8699)	40,611,056	(5,017,191)	35,593,865	27,326,150	77%	8,267,715
State STRS On-Behalf Payments	465,430	-	465,430	-	0%	465,430
Local Revenue (8800 to 8899)	2,825,394	247,300	3,072,694	990,815	32%	2,081,879
<b>Total Revenue</b>	<b>\$ 49,596,496</b>	<b>\$ (4,977,018)</b>	<b>\$ 44,619,478</b>	<b>\$ 29,727,681</b>	<b>67%</b>	<b>\$ 14,891,797</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 8,184,967	292,088	\$ 8,477,055	\$ 2,615,819	31%	\$ 5,861,236
Classified (2000 to 2999)	6,593,829	3,284,539	9,878,368	2,031,500	21%	7,846,868
Benefits (3000 to 3999)	4,022,470	237,039	4,259,509	1,378,509	32%	2,881,000
Benefits (STRS On-Behalf Payments)	465,430	-	465,430	-	0%	465,430
Supplies (4000 to 4999)	3,512,447	(191,830)	3,320,617	429,252	13%	2,891,365
Services (5000 to 5999)	11,662,829	(1,351,232)	10,311,597	858,028	8%	9,453,570
Capital Outlay (6000 to 6999)	13,188,895	(6,705,457)	6,483,438	2,991,650	46%	3,491,788
Other Outgo (7000 to 7999)	3,120,591	(93,379)	3,027,212	427,367	14%	2,599,845
<b>Total Expenditures</b>	<b>\$ 50,751,458</b>	<b>\$ (4,528,232)</b>	<b>\$ 46,223,226</b>	<b>\$ 10,732,125</b>	<b>23%</b>	<b>\$ 35,491,101</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (1,154,962)</b>	<b>\$ (448,787)</b>	<b>\$ (1,603,749)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 1,143,790		\$ 1,756,558	*		
Excess/(Deficiency)	(1,154,962)		(1,603,749)	**		
<b>Total Fund Balance</b>	<b>\$ (11,172)</b>		<b>\$ 152,809</b>			

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<b>FUND 22 - BUILDING FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 665,000	-	\$ 665,000	\$ 268,942	40%	\$ 396,058
Interfund Transfers In	5,000,000	-	5,000,000	5,000,000	0%	-
<b>Total Revenue</b>	<b>\$ 5,665,000</b>	<b>\$ -</b>	<b>\$ 5,665,000</b>	<b>\$ 5,268,942</b>	<b>93%</b>	<b>\$ 396,058</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ -	0%	\$ -
Services (5000 to 5999)	28,200	-	28,200	3,400	12%	24,800
Capital Outlay (6000 to 6999)	17,591,026	-	17,591,026	1,685,786	10%	15,905,240
<b>Total Expenditures</b>	<b>\$ 17,619,226</b>	<b>\$ -</b>	<b>\$ 17,619,226</b>	<b>\$ 1,689,186</b>	<b>10%</b>	<b>\$ 15,930,040</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (11,954,226)</b>	<b>\$ -</b>	<b>\$ (11,954,226)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 17,736,206					
Excess/(Deficiency)	(11,954,226)					
<b>Total Fund Balance</b>	<b>\$ 5,781,980</b>					
<b>FUND 33 - CHILD DEVELOPMENT FUND</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 1,560,871	-	\$ 1,560,871	\$ 835,071	54%	\$ 725,800
Local Revenue (8800 to 8899)	235,079	-	235,079	15,231	6%	219,848
<b>Total Revenue</b>	<b>\$ 1,795,950</b>	<b>\$ -</b>	<b>\$ 1,795,950</b>	<b>\$ 850,302</b>	<b>47%</b>	<b>\$ 945,648</b>
<b>Expenditures</b>						
Certificated (1000 to 1999)	\$ 64,994	-	\$ 64,994	\$ 27,081	42%	\$ 37,913
Classified (2000 to 2999)	630,037	-	630,037	255,879	41%	\$ 374,158
Benefits (3000 to 3999)	393,594	-	393,594	137,323	35%	256,271
Supplies (4000 to 4999)	367,541	(6,202)	361,339	8,181	2%	353,158
Services (5000 to 5999)	39,718	269	39,987	4,445	11%	35,542
Capital Outlay (6000 to 6999)	119,945	5,933	125,878	20,951	17%	104,927
Other Outgo (7000 to 7999)	179,179	-	179,179	-	0%	179,179
<b>Total Expenditures</b>	<b>\$ 1,795,008</b>	<b>\$ -</b>	<b>\$ 1,795,008</b>	<b>\$ 453,860</b>	<b>25%</b>	<b>\$ 1,341,148</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 942</b>	<b>\$ -</b>	<b>\$ 942</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 642,791			\$ 665,922	*	
Excess/(Deficiency)	942			942	**	
<b>Total Fund Balance</b>	<b>\$ 643,733</b>			<b>\$ 666,864</b>		

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<b>FUND 41 - CAPITAL PROJECTS</b>						
<b>Revenue</b>						
State Revenue (8600 to 8699)	\$ 4,554,000	-	\$ 4,554,000	\$ 4,554,000	0%	\$ -
Local Revenue (8800 to 8899)	100,000	-	100,000	72,091	0%	27,909
<b>Total Revenue</b>	<b>\$ 4,654,000</b>	<b>\$ -</b>	<b>\$ 4,654,000</b>	<b>\$ 4,626,091</b>	<b>99%</b>	<b>\$ 27,909</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	4,554,000	-	4,554,000	-	0%	4,554,000
<b>Total Expenditures</b>	<b>\$ 4,554,000</b>	<b>\$ -</b>	<b>\$ 4,554,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 4,554,000</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ -					
Excess/(Deficiency)	100,000					
<b>Total Fund Balance</b>	<b>\$ 100,000</b>					
<b>FUND 43 - GO BOND - MEASURE B</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 750,000	-	750,000	257,224	0%	492,776
Financing Sources (8900)	49,810,000	-	49,810,000	50,067,224	100%	(257,224)
<b>Total Revenue</b>	<b>\$ 50,560,000</b>	<b>\$ -</b>	<b>\$ 50,560,000</b>	<b>\$ 50,324,449</b>	<b>100%</b>	<b>\$ 235,551</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	49,810,000	-	49,810,000	1,554	0%	49,808,446
<b>Total Expenditures</b>	<b>\$ 49,810,000</b>	<b>\$ -</b>	<b>\$ 49,810,000</b>	<b>\$ 1,554</b>	<b>0%</b>	<b>\$ 49,808,446</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ 750,000</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ -					
Excess/(Deficiency)	750,000					
<b>Total Fund Balance</b>	<b>\$ 750,000</b>					

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<b>FUND 51 - CERTIFICATE OF PARTICIPATION (COP)</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ -	-	\$ -	\$ 7	0%	\$ (7)
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>0%</b>	<b>\$ (7)</b>
<b>Expenditures</b>						
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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 935					
Excess/(Deficiency)	-					
<b>Total Fund Balance</b>	<b>\$ 935</b>					
<b>FUND 61 - SELF-INSURANCE FUND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 10,000	-	\$ 10,000	\$ 969	10%	\$ 9,031
Financing Sources (8900)	50,000	-	50,000	50,000	100%	-
<b>Total Revenue</b>	<b>\$ 60,000</b>	<b>-</b>	<b>\$ 60,000</b>	<b>\$ 50,969</b>	<b>85%</b>	<b>\$ 9,031</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 30,000	-	\$ 30,000	\$ 21,894	73%	\$ 8,106
<b>Total Expenditures</b>	<b>\$ 30,000</b>	<b>-</b>	<b>\$ 30,000</b>	<b>\$ 21,894</b>	<b>73%</b>	<b>\$ 8,106</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 144,516					
Excess/(Deficiency)	30,000					
<b>Total Fund Balance</b>	<b>\$ 174,516</b>					

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<b>FUND 69 - OTHER INTERNAL SERVICES FUND</b>						
<b>Revenue</b>						
Interfund Transfers In	\$ -	-	\$ -	\$ -	0%	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>
<b>Expenditures</b>						
	\$ -	-	\$ -	\$ -	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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 10,000,000					
Excess/(Deficiency)	-					
<b>Total Fund Balance</b>	<b>\$ 10,000,000</b>					

<b>FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 31,400	3,466	\$ 34,866	\$ 16,195	46%	\$ 18,671
<b>Total Revenue</b>	<b>\$ 31,400</b>	<b>\$ 3,466</b>	<b>\$ 34,866</b>	<b>\$ 16,195</b>	<b>46%</b>	<b>\$ 18,671</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ 72,038	1,904	\$ 73,942	\$ 12,317	17%	\$ 59,721
Services (5000 to 5999)	18,381	1,562	19,943	4,423	22%	15,520
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
<b>Total Expenditures</b>	<b>\$ 90,419</b>	<b>\$ 3,466</b>	<b>\$ 93,885</b>	<b>\$ 16,740</b>	<b>18%</b>	<b>\$ 75,241</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (59,019)</b>	<b>\$ -</b>	<b>\$ (59,019)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 208,419					
Excess/(Deficiency)	(59,019)					
<b>Total Fund Balance</b>	<b>\$ 149,400</b>					

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<b>FUND 72 - STUDENT REPRESENTATIVE FEES</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 31,681	75%	\$ 10,319
<b>Total Revenue</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 31,681</b>	<b>75%</b>	<b>\$ 10,319</b>
<b>Expenditures</b>						
Services (5000 to 5999)	\$ 42,000	-	\$ 42,000	\$ 6,644	16%	\$ 35,356
<b>Total Expenditures</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 6,644</b>	<b>16%</b>	<b>\$ 35,356</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 54,394					
Excess/(Deficiency)	-					
<b>Total Fund Balance</b>	<b>\$ 54,394</b>					
<b>FUND 74 - STUDENT FINANCIAL AID FUNDS</b>						
<b>Revenue</b>						
Federal Revenue (8100 to 8199)	\$ 25,317,077	-	\$ 25,317,077	\$ 10,271,118	41%	\$ 15,045,959
State Revenue (8600 to 8699)	16,760,707	-	16,760,707	13,794,214	82%	2,966,493
<b>Total Revenue</b>	<b>\$ 42,077,784</b>	<b>\$ -</b>	<b>\$ 42,077,784</b>	<b>\$ 24,065,332</b>	<b>57%</b>	<b>\$ 18,012,452</b>
<b>Expenditures</b>						
Other Outgo (7000 to 7999)	\$ 42,077,784	-	\$ 42,077,784	\$ 17,313,090	41%	\$ 24,764,694
<b>Total Expenditures</b>	<b>\$ 42,077,784</b>	<b>\$ -</b>	<b>\$ 42,077,784</b>	<b>\$ 17,313,090</b>	<b>41%</b>	<b>\$ 24,764,694</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ (10,257)					
Excess/(Deficiency)	-					
<b>Total Fund Balance</b>	<b>\$ (10,257)</b>					

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<b>FUND 81 - GENERAL OBLIGATION BOND</b>						
<b>Revenue</b>						
Local Revenue (8800 to 8899)	\$ 730,000	-	\$ 730,000	\$ 230,910	32%	\$ 499,090
<b>Total Revenue</b>	<b>\$ 730,000</b>	<b>\$ -</b>	<b>\$ 730,000</b>	<b>\$ 230,910</b>	<b>32%</b>	<b>\$ 499,090</b>
<b>Expenditures</b>						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ 4,213	0%	\$ (4,213)
Services (5000 to 5999)	10,000	-	10,000	-	0%	10,000
Capital Outlay (6000 to 6999)	39,262,587	-	39,262,587	2,688,065	7%	36,574,522
<b>Total Expenditures</b>	<b>\$ 39,272,587</b>	<b>\$ -</b>	<b>\$ 39,272,587</b>	<b>\$ 2,692,278</b>	<b>7%</b>	<b>\$ 36,580,309</b>
<b>Total Revenue in Excess / (Deficiency) of Expenditures</b>	<b>\$ (38,542,587)</b>	<b>\$ -</b>	<b>\$ (38,542,587)</b>			
<b>Fund Balance</b>						
Beginning Balance	\$ 39,339,821					
Excess/(Deficiency)	(38,542,587)					
<b>Total Fund Balance</b>	<b>\$ 797,234</b>					

\* Fund balance data updated to reflect actual fund balances reported at June 30, 2023 on CCFS-311 Report.

\*\* Revenues in Excess / (Deficiency) of Expenditures based on budget revisions year-to-date.