

IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2025-2026

Month Ending August 31, 2025

	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 11 - UNRESTRICTED / GENERAL FUND						
Revenue						
State Revenue (8600 to 8699)	\$ 62,635,740	-	\$ 62,635,740	\$ 6,880,224	11%	\$ 55,755,516
State STRS On-Behalf Payments	1,897,030	-	1,897,030	-	0%	1,897,030
Local Revenue (8800 to 8899)	13,955,245	-	13,955,245	8,377,311	60%	5,577,934
Other Financing Sources (8900)	28	-	28	-	-	-
Total Revenue	\$ 78,488,043	\$ -	\$ 78,488,043	\$ 15,257,535	19%	\$ 63,230,480
Expenditures						
Certificated (1000 to 1999)	\$ 26,750,414	-	\$ 26,750,414	\$ 4,336,142	16%	\$ 22,414,272
Classified (2000 to 2999)	12,882,029	-	12,882,029	2,627,787	20%	10,254,242
Benefits (3000 to 3999)	20,067,085	-	20,067,085	2,858,653	14%	17,208,432
Benefits (STRS On-Behalf Payments)	1,897,030	-	1,897,030	-	0%	1,897,030
Supplies (4000 to 4999)	1,511,206	-	1,511,206	133,722	9%	1,377,484
Services (5000 to 5999)	6,634,860	-	6,634,860	1,749,550	26%	4,885,310
Capital Outlay (6000 to 6999)	829,140	-	829,140	130,313	16%	698,827
Other Outgo (7000 to 7999)	8,380,000	-	8,380,000	-	0%	8,380,000
Total Expenditures	\$ 78,951,764	\$ -	\$ 78,951,764	\$ 11,836,167	15%	\$ 67,115,597
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (463,721)	\$ -	\$ (463,721)			
Fund Balance						
Beginning Balance	\$ 19,009,202					
Excess/(Deficiency)	(463,721)					
Total Fund Balance	\$ 18,545,481					

FUND 12 - RESTRICTED GENERAL FUND / CATEGORICALS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 4,635,251	-	\$ 4,635,251	\$ 289,731	6%	\$ 4,345,520
State Revenue (8600 to 8699)	28,473,170	-	28,473,170	2,228,841	8%	26,244,329
State STRS On-Behalf Payments	497,060	-	497,060	-	0%	497,060
Local Revenue (8800 to 8899)	2,599,769	-	2,599,769	297,520	11%	2,302,249
Total Revenue	\$ 36,205,250	\$ -	\$ 36,205,250	\$ 2,816,092	8%	\$ 33,389,158
Expenditures						
Certificated (1000 to 1999)	\$ 8,042,580	-	\$ 8,042,580	\$ 1,019,541	13%	\$ 7,023,039
Classified (2000 to 2999)	8,133,221	-	8,133,221	861,633	11%	7,271,588
Benefits (3000 to 3999)	5,437,806	-	5,437,806	566,919	10%	4,870,887
Benefits (STRS On-Behalf Payments)	497,060	-	497,060	-	0%	497,060
Supplies (4000 to 4999)	2,884,937	-	2,884,937	133,907	5%	2,751,030
Services (5000 to 5999)	5,393,030	-	5,393,030	291,451	5%	5,101,579
Capital Outlay (6000 to 6999)	402,856	-	402,856	130,116	32%	272,740
Other Outgo (7000 to 7999)	3,632,843	-	3,632,843	203,291	6%	3,429,552
Total Expenditures	\$ 34,424,333	\$ -	\$ 34,424,333	\$ 3,206,858	9%	\$ 31,217,475
Total Revenue in Excess / (Deficiency) of Expenditures	\$ 1,780,917	\$ -	\$ 1,780,917			
Fund Balance						
Beginning Balance	\$ (486,846)					
Excess/(Deficiency)	1,780,917					
Total Fund Balance	\$ 1,294,071					

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	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 22 - BUILDING FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 1,050,000	-	\$ 1,050,000	\$ -	0%	\$ 1,050,000
Interfund Transfers In	5,000,000	-	5,000,000	-	0%	5,000,000
Total Revenue	\$ 6,050,000	\$ -	\$ 6,050,000	\$ -	0%	\$ 6,050,000
Expenditures						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ 724	0%	\$ (724)
Services (5000 to 5999)	35,000	-	35,000	12,902	37%	22,098
Capital Outlay (6000 to 6999)	18,816,188	-	18,816,188	115,861	1%	18,700,327
Total Expenditures	\$ 18,851,188	\$ -	\$ 18,851,188	\$ 129,487	1%	\$ 18,721,701
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (12,801,188)	\$ -	\$ (12,801,188)			
Fund Balance						
Beginning Balance	\$ 18,851,188					
Excess/(Deficiency)	(12,801,188)					
Total Fund Balance	\$ 6,050,000					
FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
State Revenue (8600 to 8699)	\$ 1,854,076	-	\$ 1,854,076	\$ 228,635	12%	\$ 1,625,441
Local Revenue (8800 to 8899)	32,500	-	32,500	-	0%	32,500
Total Revenue	\$ 1,886,576	\$ -	\$ 1,886,576	\$ 228,635	12%	\$ 1,657,941
Expenditures						
Certificated (1000 to 1999)	\$ 67,969	-	\$ 67,969	\$ 14,596	21%	\$ 53,373
Classified (2000 to 2999)	717,958	-	717,958	105,102	15%	\$ 612,856
Benefits (3000 to 3999)	433,451	-	433,451	54,195	13%	379,256
Supplies (4000 to 4999)	517,731	-	517,731	10,660	2%	507,071
Services (5000 to 5999)	46,420	-	46,420	68	0%	46,352
Capital Outlay (6000 to 6999)	75,500	-	75,500	3,613	5%	71,887
Other Outgo (7000 to 7999)	237,817	-	237,817	-	0%	237,817
Total Expenditures	\$ 2,096,846	\$ -	\$ 2,096,846	\$ 188,234	9%	\$ 1,908,612
Total Revenue in Excess / (Deficiency) of Expenditures	\$ (210,270)	\$ -	\$ (210,270)			
Fund Balance						
Beginning Balance	\$ 805,910					
Excess/(Deficiency)	(210,270)					
Total Fund Balance	\$ 595,640					
FUND 41 - CAPITAL PROJECTS						
Revenue						
State Revenue (8600 to 8699)	\$ -	-	\$ -	\$ -	0%	\$ -
Local Revenue (8800 to 8899)	180,000	-	180,000	-	0%	180,000
Total Revenue	\$ 180,000	\$ -	\$ 180,000	\$ -	0%	\$ 180,000
Expenditures						
Services (5000 to 5999)	\$ -	-	\$ -	\$ -	0%	\$ -
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Total Revenue in Excess / (Deficiency) of Expenditures	\$ 180,000	\$ -	\$ 180,000			
Fund Balance						
Beginning Balance	\$ 731,244					
Excess/(Deficiency)	180,000					
Total Fund Balance	\$ 911,244					

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	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 43 - GO BOND - MEASURE B						
Revenue						
Local Revenue (8800 to 8899)	\$ 3,850,000	-	3,850,000	-	0%	3,850,000
Financing Sources (8900)	-	-	-	-	0%	-
Total Revenue	<u>\$ 3,850,000</u>	<u>\$ -</u>	<u>\$ 3,850,000</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 3,850,000</u>
Expenditures						
Services (5000 to 5999)	\$ -	-	-	-	0%	-
Capital Outlay (6000 to 6999)	107,522,190	-	107,522,190	-	0%	107,522,190
Total Expenditures	<u>\$ 107,522,190</u>	<u>\$ -</u>	<u>\$ 107,522,190</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 107,522,190</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (103,672,190)</u>	<u>\$ -</u>	<u>\$ (103,672,190)</u>			
Fund Balance						
Beginning Balance	\$ 107,522,190					
Excess/(Deficiency)	(103,672,190)					
Total Fund Balance	<u>\$ 3,850,000</u>					
FUND 61 - SELF-INSURANCE FUND						
Revenue						
Local Revenue (8800 to 8899)	\$ 17,500	-	\$ 17,500	\$ -	0%	\$ 17,500
Local Revenue (8800 to 8899)	1,000,000	-	1,000,000	-	0%	1,000,000
Total Revenue	<u>\$ 1,017,500</u>	<u>-</u>	<u>\$ 1,017,500</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 1,017,500</u>
Expenditures						
Services (5000 to 5999)	\$ 743,028	-	\$ 743,028	\$ 128,502	17%	\$ 614,526
Total Expenditures	<u>\$ 743,028</u>	<u>-</u>	<u>\$ 743,028</u>	<u>\$ 128,502</u>	<u>17%</u>	<u>\$ 614,526</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ 274,472</u>	<u>\$ -</u>	<u>\$ 274,472</u>			
Fund Balance						
Beginning Balance	\$ 243,028					
Excess/(Deficiency)	274,472					
Total Fund Balance	<u>\$ 517,500</u>					
FUND 69 - OTHER INTERNAL SERVICES FUND						
Revenue						
Interfund Transfers In	\$ -	-	\$ -	\$ -	0%	\$ -
Total Revenue	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>
Expenditures						
	\$ -	-	\$ -	\$ -	0%	\$ -
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
Fund Balance						
Beginning Balance	\$ 10,000,000					
Excess/(Deficiency)	-					
Total Fund Balance	<u>\$ 10,000,000</u>					

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	Tentative Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 71 - ASSOCIATED STUDENTS GOVERNMENT / CAMPUS CLUBS						
Revenue						
Local Revenue (8800 to 8899)	\$ 43,500	-	\$ 43,500	\$ 14,069	32%	\$ 29,431
Total Revenue	<u>\$ 43,500</u>	<u>\$ -</u>	<u>\$ 43,500</u>	<u>\$ 14,069</u>	<u>32%</u>	<u>\$ 29,431</u>
Expenditures						
Supplies (4000 to 4999)	\$ 75,592	-	\$ 75,592	\$ 1,826	2%	\$ 73,766
Services (5000 to 5999)	14,330	-	14,330	1,660	12%	12,670
Capital Outlay (6000 to 6999)	-	-	-	-	0%	-
Other Outgo (7000 to 7999)	-	-	-	-	0%	-
Total Expenditures	<u>\$ 89,922</u>	<u>\$ -</u>	<u>\$ 89,922</u>	<u>\$ 3,486</u>	<u>4%</u>	<u>\$ 86,436</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (46,422)</u>	<u>\$ -</u>	<u>\$ (46,422)</u>			
Fund Balance						
Beginning Balance	\$ 281,231					
Excess/(Deficiency)	<u>(46,422)</u>					
Total Fund Balance	<u>\$ 234,809</u>					
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	\$ 42,000	-	\$ 42,000	\$ 15,450	37%	\$ 26,550
Total Revenue	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 15,450</u>	<u>37%</u>	<u>\$ 26,550</u>
Expenditures						
Services (5000 to 5999)	\$ 42,000	-	\$ 42,000	\$ 380	1%	\$ 41,620
Total Expenditures	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 380</u>	<u>1%</u>	<u>\$ 41,620</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
Fund Balance						
Beginning Balance	\$ 73,923					
Excess/(Deficiency)	<u>-</u>					
Total Fund Balance	<u>\$ 73,923</u>					
FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	\$ 28,365,522	-	\$ 28,365,522	\$ 1,649,769	6%	\$ 26,715,753
State Revenue (8600 to 8699)	15,884,724	-	15,884,724	10,249,615	65%	5,635,109
Total Revenue	<u>\$ 44,250,246</u>	<u>\$ -</u>	<u>\$ 44,250,246</u>	<u>\$ 11,899,384</u>	<u>27%</u>	<u>\$ 32,350,862</u>
Expenditures						
Other Outgo (7000 to 7999)	\$ 44,250,246	-	\$ 44,250,246	\$ 8,316,166	19%	\$ 35,934,080
Total Expenditures	<u>\$ 44,250,246</u>	<u>\$ -</u>	<u>\$ 44,250,246</u>	<u>\$ 8,316,166</u>	<u>19%</u>	<u>\$ 35,934,080</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
Fund Balance						
Beginning Balance	\$ (10,257)					
Excess/(Deficiency)	<u>-</u>					
Total Fund Balance	<u>\$ (10,257)</u>					

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FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	\$ 1,050,000	-	\$ 1,050,000	\$ -	0%	\$ 1,050,000
Total Revenue	<u>\$ 1,050,000</u>	<u>\$ -</u>	<u>\$ 1,050,000</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ 1,050,000</u>
Expenditures						
Supplies (4000 to 4999)	\$ -	-	\$ -	\$ -	0%	\$ -
Services (5000 to 5999)	-	-	-	-	0%	-
Capital Outlay (6000 to 6999)	30,074,192	-	30,074,192	1,511,480	5%	28,562,712
Total Expenditures	<u>\$ 30,074,192</u>	<u>\$ -</u>	<u>\$ 30,074,192</u>	<u>\$ 1,511,480</u>	<u>5%</u>	<u>\$ 28,562,712</u>
Total Revenue in Excess / (Deficiency) of Expenditures	<u>\$ (29,024,192)</u>	<u>\$ -</u>	<u>\$ (29,024,192)</u>			
Fund Balance						
Beginning Balance	\$ 30,074,192					
Excess/(Deficiency)	<u>(29,024,192)</u>					
Total Fund Balance	<u>\$ 1,050,000</u>					